DOCUMENT RESUME

ED 227 586 EA 015 510

AUTHOR	Schoppmeyer, Martin W., Comp.
TITLE	Equity in School Finance.
INSTITUTION	Arkansas State Commission for Public Elementary and Secondary School Finance, Little Rock.
PUB DATE	1 Dec 82
NOTE	173p.; Some tables may reproduce poorly due to small print of original document.
PUB TYPE	Legal/Legislative/Regulatory Materials (090)
EDRS PRICE	MF01/PC07 Plus Postage.
DESCRIPTORS	Accreditation (Institutions); Cost Estimates; *Educational Equity (Finance); Elementary Secondary Education; Equal Education; *Equalization Aid; *Finance Reform; Hearings; Property Taxes; School Accounting; State Aid; *State School District Relationship; Tax Allocation; Tax Effort; Tax Rates
IDENTIFIERS	*Alma v Dupree; *Arkansas

ABSTRACT

The court decision in the case of "Alma v. Dupree," finding the Arkansas School Finance System unconstitutional, ordered the State of Arkansas to establish a valid school finance system. Subsequently, the State's General Assembly created a 15-member commission to develop a plan for implementing an adequate and equitable school finance system. This report constitutes a summary of the decisions made by the committee. It consists of several major sections that cover the background of the commission, the considerations involved in the development of the new formula, the plan itself, proposed treatment of related issues, a summary of commission recommendations, legislative proposals, and commission responses to 49 findings of fact in the case. Among proposed equalization measures are a staffing allowance for each district that employs teachers or counselors who hold master's degrees, and a facility allowance for payment of principal and interest on commercial bonds. Approximately half of the document is composed of appendixes including a table of the estimated wealth for each county, estimated accreditation costs for all school districts, the annual fiscal report analysis of the school districts, and other related items. (MLF)

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"Equity in School Finance"

A Report by the Arkansas Commission for Public Elementary and Secondary School Finance

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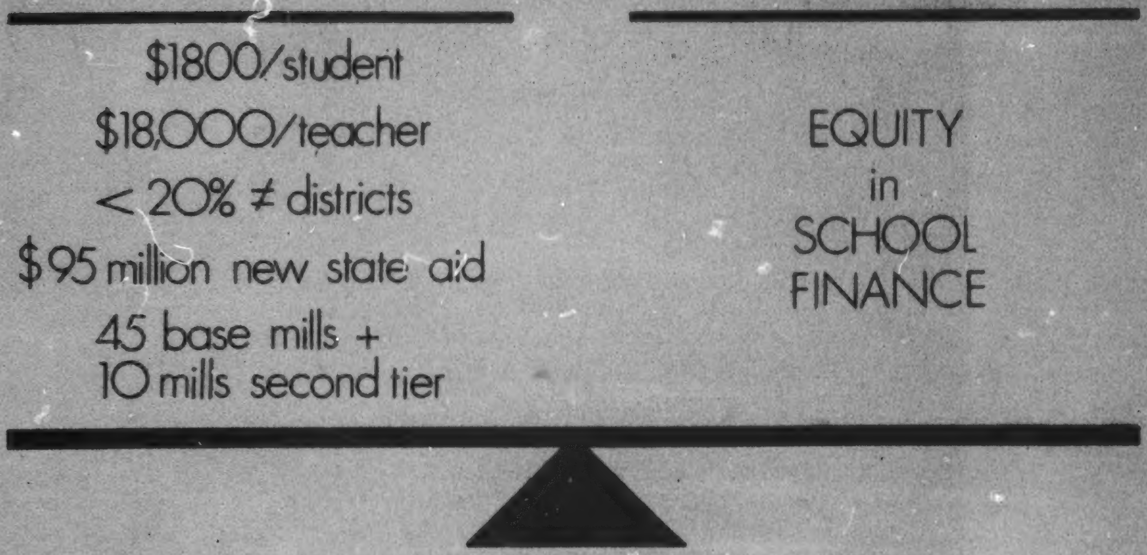

$1800/student

$18,000/teacher

< 20% ≠ districts

$95 million new state aid

45 base mills +
10 mills second tier

EQUITY
in
SCHOOL
FINANCE

EA 015 510

In Response to Act 15 of the Special Session
of the Arkansas General Assembly, November, 1981.

December 1, 1982

1983 ARKANSAS SCHOOL FINANCE PLAN

LEGISLATIVE PROPOSALS:

1. EQUALIZED STATE AID ALLOCATION
2. STUDENT TRANSFERS FOR COURSES NOT OFFERED IN HOME DISTRICT
3. ASSESS AND COLLECT PERSONAL PROPERTY TAXES SAME YEAR
4. UPGRADE SCHOOL STANDARDS
5. MANDATORY KINDERGARTEN PROGRAMS

CONSTITUTIONAL CHANGES:

1. ALLOW MORE FREQUENT VOTING ON SCHOOL TAXES
2. CREATE STATE TAX COMMISSION TO EQUALIZE ASSESSMENTS
3. FORM COUNTY TAXING UNITS TO EQUALIZE SCHOOL WEALTH

RECOMMENDATIONS:

1. USE ADJUSTED A.C.D. TAX BASE OR PROXY WEALTH MEASURE
2. EQUALIZE EXPENDITURES AT 45 MILLS LOCAL TAX BASE
3. ADD 10 MILL SECOND TIER EQUALIZER FOR POOR DISTRICTS
4. 65% OF MISCELLANEOUS FUNDS CHARGED AS REVENUE
5. COST FACTOR WEIGHTS FOR VO-TECH, HANDICAPPED, SMALL SCHOOLS
6. 70% OF NET OPERATING BUDGET FOR CERTIFICATED SALARIES
7. UP TO $1200 MASTER DEGREE ALLOWANCE FOR TEACHERS AND COUNSELORS
8. UP TO $100 PER STUDENT BOND PAYMENT CREDIT FOR FACILITIES
9. THREE-YEAR PHASING ON EQUITY
10. RECALCULATION OF STATE AID FOR GROWING DISTRICTS
11. UPGRADED SCHOOL TRANSPORTATION FORMULA
12. VO-TECH AND KINDERGARTEN START-UP FUNDS
13. SCHOOL CONSOLIDATION GUARANTEES
14. SCHOOL CONSOLIDATION INCENTATIVE
15. FOLDING VOCATIONAL AND HANDICAPPED FUNDS INTO EQUALIZED FORMULA
16. CREATE SCHOOL FINANCE COMMISSION TO UPDATE FORMULA

REPORT OF THE COMMISSION ON PUBLIC ELEMENTARY AND SECONDARY SCHOOL FINANCE

Compiled by

DR. MARTIN W. SCHOPPMEYER
PROFESSOR OF EDUCATIONAL ADMINISTRATION
UNIVERSITY OF ARKANSAS, FAYETTEVILLE

December 1, 1982

NOVEMBER 30, 1982

In response to Act #15 of the Special Session of Arkansas General Assembly, November, 1981, this Report from the Arkansas Commission for Public Elementary and Secondary School Finance is approved for submission to the Governor and Arkansas General Assembly.

, Chairman
JIM WOOTEN

, Vice-Chairperson
MELINDA BARAN

Jo Bracken, Member
JO BRACKEN

Leonard W. Carle, Member
LEONARD W. CARLE

William E. Coe Member
WILLIAM COE

, Member
DON ELLIOTT

W. P. "Bill" Ellis, Member
W. P. "BILL" ELLIS

Kai L. Erickson Member
KAI L. ERICKSON

Patsy Fordyce Member
PATSY FORDYCE

Jenny Harmon, Member
JENNY HARMON

, Member
JIM KIMBRELL

, Member
BEN MCGEE

Sue Perry, Member
SUE PERRY

Beverly Powell, Member
BEVERLY POWELL

Leona Troxell, Member
LEONA TROXELL

Earl Willis Coordinator
EARL WILLIS

Glen Cochran, Coordinator
GLEN COCHRAN

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"AN ACT TO ALLOCATE STATE SCHOOL AID TO LOCAL SCHOOL DISTRICTS IN AN EQUITABLE MANNER, TO SET ASIDE MONIES FOR 'START UP' PROGRAMS IN KINDERGARTEN AND VOCATIONAL PROGRAMS; AND FOR OTHER PURPOSES."

"AN ACT TO REPEAL SECTION 6 OF ACT 229 OF 1969, (ARK. STAT. 80-4606); AND FOR OTHER PURPOSES."

"AN ACT MAKING IT POSSIBLE FOR STUDENTS LIVING IN ONE SCHOOL DISTRICT TO TAKE COURSES IN ANOTHER SCHOOL DISTRICT; AND FOR OTHER PURPOSES."

"AN ACT REQUIRING THE ASSESSMENT OF PERSONAL PROPERTY AND THE PAYMENT OF TAXES DUE THEREON IN THE SAME FISCAL YEAR; AND FOR OTHER PURPOSES."

"AN ACT TO REQUIRE THAT A KINDERGARTEN PROGRAM BE OFFERED IN EACH SCHOOL DISTRICT IN THE STATE; AND FOR OTHER PURPOSES."

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APPENDIX F: COSTS INVOLVED IN THE ATTAINMENT OF NORTH CENTRAL ACCREDITATION FOR ALL ARKANSAS SCHOOL DISTRICTS

INTRODUCTION

This report constitutes a summary of the decisions made by the Arkansas Commission on Public Elementary and Secondary School Finance, created by Act 15 of the 1981 Extraordinary Session of the Arkansas General Assembly. It consists of several major sections which cover the background of the Commission, the considerations involved in the development of the new formula, the plan itself, proposed treatment of related issues, a summary of Commission recommendations, legislative proposals and Commission responses to the findings of fact in Alma vs. Dupree.

The Commission feels that the plan it proposes can begin a new era for Arkansas' public schools.

BACKGROUND

JUDICIAL ACTION

On October 26, 1981, Judge Harrell Simpson, Chancellor by Assignment of the Chancery Court of Pulaski County, handed down a decision in the case of Alma vs. Dupree. This decision states in part:

> "WHEREFORE, IT IS CONSIDERED, ORDERED AND DECREED that the Arkansas School Finance System, including Act No. 1100 of 1979, is unconstitutional, and that the regulations of the State Board of Education under Act No. 1004 of 1975, are discriminatory and that said School Finance System and procedures thereunder violate the plaintiffs' right to equal protection of the laws, and also violate plaintiffs' fundamental right to an education under the Arkansas Constitution; and defendants are hereby ordered to be enjoined and restrained from giving force and effect to said School Finance System."

However, Judge Simpson realized the time constraint necessary to enact corrective legislation and said,

> ".... since public education must continue under some system, the existing public School Financing System may, pending further orders of Court, continue to operate, as though under emergency conditions, until a valid School Finance System is established in accordance with the Arkansas Constitution within a reasonable time."

9

RESPONSE OF THE GENERAL ASSEMBLY

In response to the decision, the Arkansas General Assembly, meeting in extraordinary session in November of 1981 passed Act 15 of that session. This Act states:

".... it would appear that in order to comply with the 'reasonable time' language of the opinion, it will be necessary for the General Assembly to enact into law an appropriate School Finance System conforming to the opinion of the court in the next regular biennial session of the General Assembly in 1983."

It goes on to state:

".... the drafting of such a new plan will require an indepth analysis of complex data, consideration of the concerns of a cross section of the citizens of this state and development of specific methods of implementing and supporting a valid school finance system for Arkansas."

The legislature, through Act 15, created a fifteen member commission to be appointed by Governor Frank White. The Commission, ".... representative of groups such as education, including small school districts, agriculture, labor, business and industry", was charged with developing ".... a plan for implementing an adequate and equitable Constituional system of public elementary and secondary school finance for Arkansas.... and shall draft appropriate legislation to carry out such a plan."

The Commission was directed to make its recommendation on or before December 1, 1982, and was empowered to select its own chairman and vice chairman. It also selected coordinators in conjunction with the Arkansas Department of Education.

THE COMMISSION

The following persons were appointed on February 17, 1982:

Name	Area(s) of Representation
Mrs. Melinda Baran Hot Springs, AR 71901	School Boards Large School Districts
Ms. Jo Bracken Fort Smith, AR 72901	Parent Teacher Association
Mr. Leonard W. Carle Hamburg, AR 71646	Farmers School Boards
Mr. William Coe Batesville, AR 72501	Rural District Small School Districts
Mr. Don Elliott Cabot, AR 72023	Plaintiffs
Mr. W. P. "Bill" Ellis Pine Bluff, AR 71601	Labor County Government
Dr. Kai L. Erickson North Little Rock, AR 72116	Arkansas Education Association
*Mrs. Patsy Fordyce Little Rock, AR 72212	Public
Ms. Jenny Harmon Rogers, AR 72756	League of Women Voters
Mr. Jim Kimbrell Corning, AR 72422	Superintendents School Administrators
Mr. Ben McGee Marion, AR 72364	Business
Ms. Sue Perry North Little Rock, AR 72118	Teachers
Ms. Beverly Powell Texarkana, AR 75502	Public
Ms. Leona Troxell Rose Bud, AR 72137	Business
Mr. Jim Wooten DeWitt, AR 72042	Industry

*Replaced Ms. Mary Ann Campbell, Little Rock, represented Public

COMMISSION OFFICERS

The Commission, at its first meeting, elected Jim Wooten as Chairman and Melinda Baran as Vice Chairman.

STAFF

Recognizing the immediate need for staff support, the Commission scheduled interviews with prospective directors. Mr. Earl Willis, retired Associate Director of the State Department of Education, was chosen to serve as Coordinator of the study and Dr. Glen Cochran, Professor of Educational Administration at the University of Arkansas, Fayetteville, was asked to serve as Co-Coordinator.

FIRST SERIES OF HEARINGS

The need for public input was recognized and ten meetings at various locations were scheduled in the state. The locations and dates were as follows:

Hope	April 12, 1982
Mount Ida	April 15, 1982
Harrison	April 15, 1982
Russellville	April 19, 1982
Jonesboro	April 19, 1982
Forrest City	April 19, 1982
Monticello	April 22, 1982
Fayetteville	April 22, 1982
Batesville	April 26, 1982
Little Rock	April 29, 1982

At these meetings, the following topics were raised for consideration by the Commission:

Equal access to education
School consolidation
Minimum educational standards
Program costs

Increased teacher salaries
Revenue sources other than the property tax
Added sales tax
Federal role
Minimum statewide teacher salary schedule
Distribution of ad valorum taxes
Transportation
Gifted students
Tax effort by districts
School ratings
Local finance responsibility
Tax on soft drinks
Vocational education
Extra curricular programs
Local effort
Funding for smaller districts
Maximum class size
Special education expense
Reorganization of school districts
Funds divided equally
Payment for school supplies
Basic curriculum
Statewide property tax
Equal teacher salary increases
Weighted formula
Kindergarten facilities
No less money to any school
Full state funding
Local control
Equal expenditures per pupil
Additional aid for handicapped
Counseling
Textbooks
Isolated schools
Differentials in funding dependent upon costs
State purchasing contracts
Administrative costs

SUB-COMMITTEES

In order to use the time of the Commission members most effectively in the face of the rather short time available to develop a report, a decision was made to divide portions of the task among several sub-committees. These and their compositions were as follows:

Sub-Committee on Weighting

Patsy Fordyce, Chairman; Sue Perry, Beverly Powell, and William Coe

Sub-Committee on Facilities

Jim Kimbrell, Chairman; Leona Troxell, Bill Ellis, Leonard W. Carle

Sub-Committee on Salaries

Don Elliott, Chairman; Jim Kimbrell, Sue Perry, William Coe, and Kai Erickson

Sub-Committee on Short Term Solutions

Jim Kimbrell, Chairman; Melinda Baran, William Coe, Kai Erickson, Jo Bracken, and Patsy Fordyce

Sub-Committee on Long Term Planning

Melinda Baran, Chairman; Don Elliott, Jenny Harmon, Ben McGee, and Leona Troxell

Sub-Committee on Second Tier of Equalization

Jim Kimbrell, Chairman; Melinda Baran, Jenny Harmon, William Coe, and Kai Erickson

SECOND SERIES OF HEARINGS

After the policy decision had been made and the basic plan developed, a set of hearings was scheduled:

Monticello	October 25, 1982
Fayetteville	October 25, 1982
Harrison	October 26, 1982
Hope	October 26, 1982
Batesville	November 1, 1982
Mount Ida	November 4, 1982
Jonesboro	November 8, 1982
Russellville	November 9, 1982
Forrest City	November 9, 1982
Fort Smith	November 10, 1982
Little Rock	November 11, 1982

At these meetings, several issues vied for primary importance. Although the evaluation forms collected indicated a general acceptance of the Commissions' approach, both criticism and support were received for the small district weighting. This led to the acceptance of the modification discussed in the section on weightings. Weights for counseling and guidance proved to be a popular suggestion. The Commission's solution to this issue is discussed in this report.

EXTERNAL REVIEW OF THE PLAN

The plan was submitted to Mr. John D. Leppert, consultant from Florida, who had appeared before the Commission in May to suggest approaches to equity. Mr. Leppert's review was generally positive and where critical, led to the revised method for calculating small district weights.

SCOPE OF THE PROPOSED FINANCE PLAN

Review of the present program: At present the State of Arkansas provides state aid to public schools under what amounts to fifteen different programs. Most are categorical and the categorical programs are almost entirely flat grants without adjustment for district wealth. These programs are as follows:

1. The Minimum Foundation Program: This is the basic state financing for public school programs and includes the basic ingredients for equalization. It accounts for about 76% of the total state aid package.

Prior to 1979, kindergarten funding was on a categorical basis. Act 1100 of that year incorporated kindergarten aid into the overall Minimum Aid Program. Provisions were made for minor categorical amounts to continue in the funding of beginning kindergarten programs. These funds are minimal in the impact on total state school aid.

2. State Apportionment: This amounts to $3.00 per student for the number of students enumerated in 1978, and constitutes .5% of the state's funding effort.

3. The County General Fund: The amount of this fund is determined by the average salary paid classroom teachers in the state during the second preceding school year. It amounts to but .25% of the total funds expended.

4. Aid for the Handicapped: Accounting for 5% of the state aid package, handicapped aid is based upon reimbursement for excess cost over the amount spent on other children. The money actually goes to approved classroom programs, resource rooms and to cover identification procedures.

5. Vocational and Technical Education: This makes up less than 3% of the state program. It must be matched by local funds.

6. Adult Education: Although constituting less than .35% of the state program this fund provides for full reimbursement to districts for the cost of adult education.

7. Transportation Aid: At 7% of the state's funds for schools, this is the second largest aid program. Distributed on a distance/density calculation, participating schools must make up any remaining cost from local funds.

8. Guidance and Counseling Aid: This program (.20%) of total is designed to pay for a tenth month of work for counselors in local school districts.

9. State Textbook Program: With less than 2% of the state commitment, the program funds free textbooks for children.

10. Audio-Visual Aids Program: A very small State Department of Education program (.7%), it funds the purchase of and one way postage for films.

11. School Food Service Matching Aid: The money (.3%) is used to fund USDA required matching for school food programs.

12. The Orphans Aid Fund: The smallest program which provides aid to districts serving orphanages.

13. The Revolving Loan Fund: Provides funds for construction and capital equipment. The state can issue up to 5 million dollars in bonds to fund it.

14. Public School Employees Health Insurance Program: Under a statewide contract, the state provides part of the funds for health insurance coverage for school employees.

15. Liability Insurance: All teachers and administrators are covered by a liability insurance policy paid at the state level. Such coverage applies to actions taken in the carrying out of their assigned duties during the school day or at school sponsored events.

Proposed Scope: This situation was reviewed by the Commission and it was determined to increase the scope of the new state financial plan by including a number of the categorical plans. The new plan includes:

Minimum Foundation Aid ✓
Kindergarten Aid
Guidance and Counseling Aid ✓
Aid for the Handicapped ✓
Vocational and Technical Education ✓
State Apportionment ✓
The State Textbook Program ✓

It was further determined that the following categorical programs were to remain as such:

Transportation Aid ✓
Orphans Aid ✓
Public School Employees Health Insurance ✓
Liability Insurance ✓
School Food Service Matching Aid ✓
Audio-Visual Aids Program ✓
County General Fund ✓
Adult Education ✓
The Revolving Loan Fund ✓

The rationale behind retaining the nine remaining categorical programs in their present form was twofold. First, eight of them are more effectively and efficiently handled at the state level and have little to do with the regular instructional program of the school districts. The two insurance programs are provided through statewide contracts and are less expensive to handle in that fashion. Orphans Aid seems more effectively treated by retaining it at the state level since it is distributed to but two districts and the alternative would be to burden a new finance program with added weights with a very limited application. School Food Service is a state matching payment to meet Federal Laws. The County General Fund is not paid to local school districts. The Audio-Visual Aid program constitutes funds for the State Department of Education. The Revolving Loan Fund is for improved facilities and the purchase of buses and the Court did not include Adult Education within the scope of its decision.

The second rationale concerned Transportation Aid. This was left as a categorical program to assure that it would cover its own cost. The feeling of the Commission was that Transportation Aid be fully funded so that school districts would not have to take funds away from their instructional program to pay for the transportation of students. This can only be accomplished through a categorical approach. The new plan will therefore distribute over 90% of state aid through one formula.

THE DEVELOPMENT OF THE FORMULA

POLICY DECISIONS

The Coordinators were instructed by the Commission to investigate a series of different methods by which state aid could be distributed. To proceed with this assignment, certain definitions had to be agreed upon.

School Population: The first major set of decisions faced by the Commission was to decide how the student population should be determined for use in a formula.

Average Daily Membership: The number of students can be determined in two basic ways. These are Average Daily Attendance (ADA), which means the average number of children who are actually present at school, and Average Daily Membership (ADM), which means the average number of children who are registered in the school. The first usually runs at 90% of the second. Hence, a finance formula can be constructed using either statistic. However, due to the fact that the use of ADM is less subject to variations due to epidemics, bad weather, or the ill health of handicapped students, and since the state has experienced success with its use since 1979, the Commission chose to retain its use.

Weighted Average Daily Membership: The Commission determined that equality of educational opportunity could best be accomplished through the use of Weighted Average Daily Membership (WADM). Weights should really be called cost factors. The idea behind their use is to assure that each school district will have sufficient funds to cover the cost of educating students who are more expensive than the average.

Cost Factors: Three kinds of weights - cost factors - were adopted by the Commission for inclusion in the plan. These are a small school district factor, special education factor, and vocational education.

a) Small School District Cost Factor: The weighting factors for small school districts currently in effect in Act 1100 would be modified in accordance with recommendations made by the external reviewer. The modifications are due both to comments received in the second review hearings and the fact that the system now in use results in fractional children being derived from the formula.

The changes raise the size of the school district receiving the weighting to 360 by applying the following formula.

B = maximum ADM that can be counted toward weighting (360)
A = ADM of any district to which the formula is applied
W = weighting factor for each district
P = 600, an arbitrary figure, which creates an even evaluation distribution

Then $\frac{A\ (B-A)}{600} = W$

For a district with 180 students in ADM, the formula would apply in this fashion:

$$\frac{180\ (360-180)}{600} = 54$$

This district would be credited with 234 students. It should be noted that 54 is the top of a parabolic curve when applied to districts varying from 0 to 360 in ADM. When applied to small districts in Arkansas, there would be 115 eligible districts with added weighting of 4481 students. The present weighting affects 107 schools with 4488 added students.

Somewhat similar to the present scheme, no school district receiving a small district cost allowance may exceed a total of 360 exceptional students from this weight. Add-on weights for special education and/or vocational education could cause the number to be exceeded however.

b) Handicapped Student Cost Factors: The Commission agreed to the following plan for weighting added cost of specified categories of handicapped students:

Speech and Itinerant	Add on of	.40
Resource Room		.85
Self-contained (Ratio 1-15)		.70
Self-contained (Ratio 1-10)		1.10
Special School Day		2.35
Special School Residential		3.10

c) Vocational Education Cost Factors: The ten separate vocational programs are to be placed into three groupings. Group I will include career orientation and cooperative programs except those involving handicapped students. Group II will include coordinated career education, consumer and homemaking education and exploratory programs in all occupational areas. Group III is to include skill training programs in all areas. Group I is recommended to be weighted at .4 for each full time equivalent student, Group II at .5, and Group III at .6. Translated into student service hours, these weightings would be .067 for Group I, .083 for Group II, and .1 for Group III. Had these weightings been in effect during the 1981-82 school year, the total added weights would have equaled to 10,059 additional students. These add-on weights would generate approximately $8,500,000 in additional state aid. This amount compares favorably with the amount allocated during the current year.

Existing area secondary vocational schools are not included in the weighting plan. They would continue to be funded directly at the state level. The cost factors apply to programs offered by the local school districts in their own facilities. It is proposed that the Vocational Division of the State Department of Education retain approximately $3,000,000 from the top of public school monies for funding these area schools and for other minor programs that have traditionally been funded at the state level.

THE TAX BASE

Assessment Coordination Division Data: Any equitable school finance system must rest upon an equitable tax base. This means that both the assessments of the property to be taxed must be equitable and the millage rates equivalent. The determination of an equitable tax base in Arkansas at the present time is an extremely difficult task. As a result of the courts' decision in Pulaski County vs. Public Service Commission, all real property in the state is being reassessed over a five-year period. Amendment 59 to the State Constitution, adopted by the voters in 1980, creates a phased set of adjustments to millage rates paralleling and extending ten years beyond the real property reassessment. It has the effect of creating a larger tax base and may create a smaller income from it for some districts. This is discussed later in this section. More germane to the present problem of school finance equity, the court decisions and the amendment postpone the establishment of a legally equitable tax base in all school districts of the state until the 1990's. The basis of it will be seen after January 1, 1986, but taxes based upon it will not actually be collected until October, 1987. In 1986, however, it will be possible to develop a school finance formula based upon a legally acceptable equalized tax base. Therefore, it is the recommendation of the Commission that the School Finance Formula be redeveloped at that time and that a School Finance Advisory Council be established and serve through the period of transition.

Until the transition period is finished, however, some basis for measuring local wealth and effort must be used. Two choices would seem to exist. The Assessment Coordination Division publishes its assigned ratios of assessment for each county and each school district on December 31, of each year. These ratios can be used to convert the actual assessments to 20% of value. A major problem exists in that the ratios are based on property values that existed some 20 years ago and are not relevant to current values. In using these ratios, it is necessary to convert reassessed real property back to an assessed value that would produce an equivalent amount of revenue with a millage levy in force prior to reassessment. This assessment is then added to the actual personal property assessment and utility and carrier assessment of the reassessed counties. The resulting totals then bear a proper relationship to assessments charged to non-reassessed counties. This approach would be valid if the ratios were correct. Unfortunately, they are not.

The Proxy Measure: The second alternative is the use of a proxy measure of local district wealth. This requires the establishment of an Index of Taxpaying Ability based upon other measures of wealth under the assumption that these measures reflect the distribution of actual property wealth among school districts.

This approach has been used in other states when it has been evident that the real property assessments were unequal. It was used in both the 1951 and the 1957 Arkansas School Finance laws. The state of Florida used such a measure for many years. Mississippi still does. Other states, such as South Carolina, have accepted this system during a period of property reassessment such as that which Arkansas is currently experiencing.

An Index of Taxpaying Ability was developed for the Commission by the Industrial Research and Extension Center of the College of Business Administration of the University of Arkansas at Little Rock. This index is based on statistical information made available by the Bureau of Economic Research of the United States Department of Commerce.

The index measurement for each county is determined by the use of four components.

1. A personal income component is used for each county in the state with certain adjustments to allow transfers of earnings from one county to another. These transfers relate to the earnings of non-residents and merely credits 50% of their income to the county where it is earned and 50% to the county of residence. This tends to balance assessments on property owned by the individual with that which produces his earnings.
2. Individuals, Partnerships, and Corporation (I.P.C.) bank deposits are counted for each county. Governmental deposits are excluded.

3. Retail sales of all retail establishments in each county are included.

4. The value of registered motor vehicles based upon the number of such vehicles multiplied by an average value of $3000 is the fourth component.

The totals of all four components for the three most recent years available are used in establishing the index. They are weighted on the basis that each component's total bears to the entire total.

In applying the index number to determine each county's share of the total state assessment, the total amount of utility and carrier assessment plus 75% of the state's personal property assessment is removed before the computation is made. After the county's index number is multiplied by the remaining state property assessment, the utility and carrier assessment and 75% of the personal property assessment in the county is added back to determine the county's charged assessment.

The charged assessment for each school district in the county is then determined as follows:

The proportional part that each school district's class of property bears to the same class of property at the county level is translated into an amount determined when its actual assessment is compared with its charged assessment. Before making this computation, each district's utility and carrier assessment and 75% of its personal property assessment is removed and then added back to the district's total after the computation is completed. (See Appendix B)

Neither of these approaches to determine taxable wealth can be established as being completely accurate. They are at best approximations. However, no approach short of the completed reassessment program can result in anything other than approximations. Actually, for most counties the correlation between actual assessment and the proxy wealth measurement is very good. It is apparent, however, that a few counties are assessed well above the average, while a few others are grossly under assessed. An average between the two would seem to eliminate most aberations, though such an approach admittedly has no defensible rationale.

Tax Authority Proposals: Although the Commission is without authority to change the present situation, it wishes to prevent it from again taking place. For if assessment practices in the future deteriorate to the point noted by the Court in Pulaski County vs. Public Service Commission, the school finance plan of the state will probably again become seriously disequalized. Therefore, the Commission proposes a Constitutional Amendment. This amendment would provide for a state tax commission or other agency that would be empowered and mandated to assess all property in the state on an equal basis and that a millage levy be determined by the Commission or the General Assembly that would give proper protection to taxpaying citizens while at the same time raising the proper share of property tax revenues to support governmental services.

The Commission further noted that property wealth is not necessarily evenly divided within counties. Equalizing the tax base in 75 counties rather than 370 districts would vastly simplify the development of a statewide school finance plan as well as removing inequities at the county level. The Commission does not wish to recommend a change to county school districts but rather that of retaining the present locally controlled pattern with access to a broader tax base. Therefore, the Commission recommends a second Constitutional Amendment to install a county school tax authority.

This county taxing school district would have a proper governing board that would propose a millage levy to be voted on by the county's electors each year. Resulting revenues would be allocated on a per child basis to each school district in the county. It is further recommended that some additional leeway be given each local district to vote some additional millage.

THE MILLAGE RATE

The first problem in the development of a new formula is to determine an equitable tax base in order to determine the difference between wealthy and poor school districts as has been discussed in the preceding section. The second problem is to determine an equalized and adequate level of effort, a millage to which all school districts will contribute and which will be used as the basis for equalization.

The present local millage pattern in the state is that of great divergence. Local millages range from 39 to 70 mills with a state average of approximately 55. No matter where the required millage is set, all of the school districts in the state have the legal authority to exceed it. Approval at the March election is the only restriction. Constitutionally, the state has no authority to set local millage rates. Thus, any school finance plan must exist in a rather fluid situation.

The yield per mill per child differs even more than the millage rate. A table of estimated millage yield per child in ADA derived from 1981-82 data, prepared by the Arkansas School Study Council, is included as Appendix C.

The differences mean two things. First, that districts which have or adopt millage charges beyond that millage selected for equalization, which is referred to as "captured" millage, can disequalize any school finance plan (through their local resources). This situation would argue for setting the required - captured - millage as high as possible. Second, the differences also mean that districts on the low end of the spectrum will require a larger amount of state aid to bring their resources up the level of the high end. Therefore, the higher the captured millage is set, the greater the amount of total state aid required. This would tend to argue for setting the millage as low as possible. A balance between these two situations must be determined.

The decision reached was based in part on the level of state funds estimated as being available and property increases for three years. Thus, the Commission recommends starting to equalize at a millage capture of 36 mills the first year, 39 the second, 42 the third, and 45 the fourth.

A second plan, based upon an increase of 95 million dollars in state fund which captures 45 mills, was also prepared and is recommended for legislative consideration.

MISCELLANEOUS FUNDS

Local school districts receive income from a number of sources other than local taxes. These include various federal programs such as forest reserve funds, grazing land funds, flood control funds, Public Law 874 payments, and severence taxes. It also includes local revenue such as the rental of Section 16 lands, interest on deposits and payments made by business firms supported by Act 9 bond sales. This income is essentially a set of substitutes for taxes referred to generally as "in lieu of tax payments". The Commission determined that such income should be included as a component of district wealth for the calculation of school aid. They are not to be included at their full amount during the first year of the funds. The reason for this is twofold. First, since only a proportion of local tax receipts are to be included, this treatment would be unequal, and second, several of the federal payments vary greatly from year to year and are unpredictable. Thus, the percentage of miscellaneous funds to be included in district wealth should be 65% for the first year of the formula. This percentage is to be adjusted upward as the proportion of total statewide local millage is increased at the same rate of growth.

There is one form of miscellaneous funds which is an exception to this treatment and is not included in the formula. This is Public Law 874, Federal Impact Aid. This cannot be made part of a state finance formula until the federal authorities determine that such a formula results in a pattern which meets the federal test of school finance equity.

To assure that districts receiving their funds have sufficient money for operation regardless of shifts in the rate of payment, the State Department of Education is requested to withhold sufficient funds before allocation to the school districts is made to assure that the districts affected by the inclusion of miscellaneous funds will receive at least 90% of the charge made in the formula for the year being funded.

PROGRAM STANDARDS

In the decision in Alma vs. Dupree, Judge Simpson noted that the present standards for an accredited curriculum were inadequate. The state's A rating was not an acceptable standard of equalization and that North Central Association accreditation did not necessarily demonstrate an adequate program. Thus, the matter of determining the definition of a general suitable and efficient program is essential before any claim of educational equity can be made.

Act 15, which created the Commission did not empower it to develop such a definition. However, the Commission recognizes the dire need for such a definition and feels that the existing state agencies should be responsible for its development. The Commission, therefore, strongly recommends that this work begin as soon as possible, and that portions of the Quality Education Act (Ark. Statute 80-4604) be repealed. It has prepared legislation to implement this move in Appendix A of the report.

It was felt by the Commission that although program concerns could not be reflected generally in a financial plan, a step toward equalizing programs could be taken in the area of staffing. Therefore, the Commission considered additional funds to employ better qualified teachers. This is discussed in a succeeding section of the report.

FACILITY ALLOWANCE

The comparative inadequacy of school facilities has long been recognized as a factor which disequalizes educational opportunities in Arkansas. The Report of the U. S. Bureau of Education in 1923 noted it. The more recent Alexander report of 1978 claimed that only 54% of the states school buildings were rated as adequate and that Arkansas had proportionately more obsolete buildings than any other state. Both reports recommended state involvement in funding facilities.

Such a practice is not new to Arkansas. In 1951, Act 278, the Minimum School Budget Law, had set aside $300 per teacher unit (24 to 28 children) for capital outlay or debt service. Unfortunately, this provision was removed when the law was amended.

Since Judge Simpson, in Finding of Fact 38, stated that disparities in educational opportunity are manifested in the inadequacy of facilities, among other factors, the Commission feels that a state funded effort be made for facilities in a manner somewhat similar to the 1951 method.

The problem is rather acute as the following statements will show:

1. Although some $500 million of the $1 billion invested in school facilities has been constructed in the last 20-25 years, there is a "backlog" of facility needs.

2. Growing school districts, particularly "bedroom communities" are unable to adequately finance new facilities for additional students. (A new $40,000 home assessed at $8000 produces a borrowing power of $1680 at the emergency (21%) level; and if that home sends two students to school, the facility requirements for the district will cost from $6000 - $12,000 for those two students.)

3. Smaller school districts require more space per student, but have a disproportionately low bonding capacity. As a consequence of both bonding constraints and extra space requirements, they use more of their annual revenue for debt payment and operation and maintenance than do larger districts.

4. School districts with a low tax base are unable to adequately finance and maintain their school facilities.

5. School districts that choose to reorganize secondary programs into larger, more efficient units are unable to provide the necessary funds for new facilities.

6. School districts need additional funds to upgrade facilities for energy conservation, handicapped persons, and to phase out temporary type classrooms.

7. School districts with declining enrollments may have an opportunity to phase out some older buildings, but in the "short run" they are encumbered with the cost of operating unnecessary space.

8. Some 28 states participate in funding school buildings.

Although the concept of a statewide building authority as was recommended by Alexander and as used in other states such as California, Kentucky, and Georgia is attractive, the Commission does not recommend this approach because of current economic conditions. This concept was not rejected but it was thought more practical to start equalization by beginning to equalize matching of debt service payments. Such an approach reconstitutes the involvement of the state in providing school facilities and if tied into local millage yield can add to local equalization as well.

Therefore, the Commission recommends that the sum of $110 per student, in ADM less the yield of three mills of local tax per ADM be credited to each school district against its local charge. The maximum amount that can be received is $100 per child and if the district has less debt than a three mill yield can cover, it will receive no aid. The allowance will be made only for principal and interest on commercial bonds. Debt contracted through the Revolving Loan Fund or other legal methods of indebtedness will not be included.

MASTERS DEGREE ALLOWANCE

One of the problems which develops from an unequal distribution of financial resources is an imbalance in the staffing pattern of school districts. Those districts which can afford to pay better qualified teachers generally do so. Teachers are attracted to and are retained by such districts. Others whose wealth is insufficient to reward such persons see them lured away to the better paying employers. Research has demonstrated that the higher the proportion of better prepared teachers in a school district, the better the students perform on standardized tests and as college freshmen. Therefore, the Commission concluded that in order to equalize more fully the opportunity offered students, school districts should be more equalized in their ability to attract and retain better prepared teachers. Every district should be allowed the sum of $1200 for each teacher and counselor it employs who holds a masters degree less the yield of 36 mills per pupil. Thus, the actual dollar amount credited will vary according to district wealth as it is tied into local ability to pay.

The funds will be credited only for classroom teachers and counselors who hold the degree. Persons who require a masters degree for their jobs, such as administrators and supervisors, will not be included. This is to insure that the effect of the funding will be an incentive for the districts to employ better prepared teachers and counselors.

THE PROPOSED PLAN

DESCRIPTION

The basic plan concept of the Commission reflects the decisions outlined in the preceding section. It contains:

1. A measure of local wealth. Two measures are in fact suggested.
2. To this is added 65% of local miscellaneous funds except for Public Law 874 receipts.
3. A charged millage of 36 mills for the first year of the program which is to increase at the rate of three mills per year until a 45 mill level is reached. An alternative charge of 45 mills for the first year is also suggested if $95 million in increased state funds are made available.
4. A credit of $110 per pupil, less the yield of three mills per pupil, not to exceed $100 for debt service, is given the district.
5. A credit of $1200 per teacher and counselor holding a masters degree less the yield of 36 mills per pupil is credited to the district.
6. The available state aid is added to items 2, 3, 4, and 5 after approved deductions are made such as those for the State Correction Department schools.

7. This sum is then divided by the total state WADM to derive the base equalizing amount per pupil. This is calculated by including the weightings for small schools, handicapped children and vocational education.

8. The amount of district wealth, calculated in accordance with Step 1, is divided by the districts WADM for the preceding year. This results in the districts resources per WADM.

9. The difference between the state base equalizing amount per WADM (Item 7) and the district resources per WADM (Item 8) constitutes the state aid per WADM.

10. To this is added a second tier of equalization for the poorest districts. Any district which has a ten mill yield of less than a specified amount per pupil will receive the difference between its ten mill yield and the specified amount. This has the effect of capturing the levy of an additional ten mills in these districts and equalizing the yield of this millage. It raises the lower group of school districts through a power equalizing system for a comparatively small investment. If a district is not levying ten mills above the basic equalization level, its aid in the second tier will be reduced by a percentage equal to the millage actually voted divided by ten.

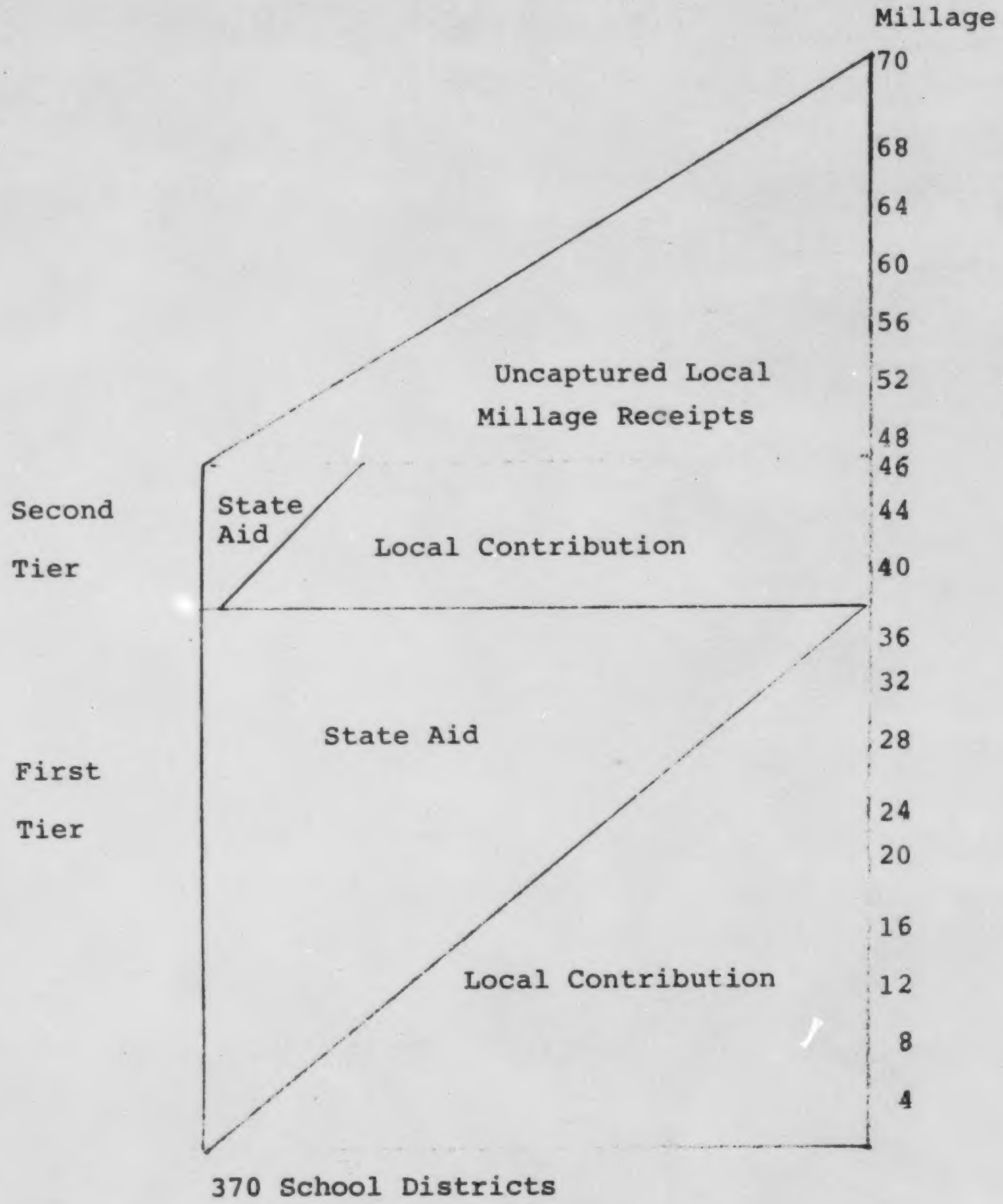
The plan can be used with any millage level. The higher the level, the greater the degree of equity which will be achieved and the greater will be the state aid required. It is estimated that at a 36 mill capture, the state funds received will be $416 million. This represents a 9% increase in all of the state aid programs included in the new formula in 1982-83, before the recent budget cuts.

The local contribution for the first tier is estimated at $153 million. The second tier will capture $52 million of local funds and requires $900 thousand in state aid. It will affect approximately 120 districts with an enrollment of some 90,000 students.

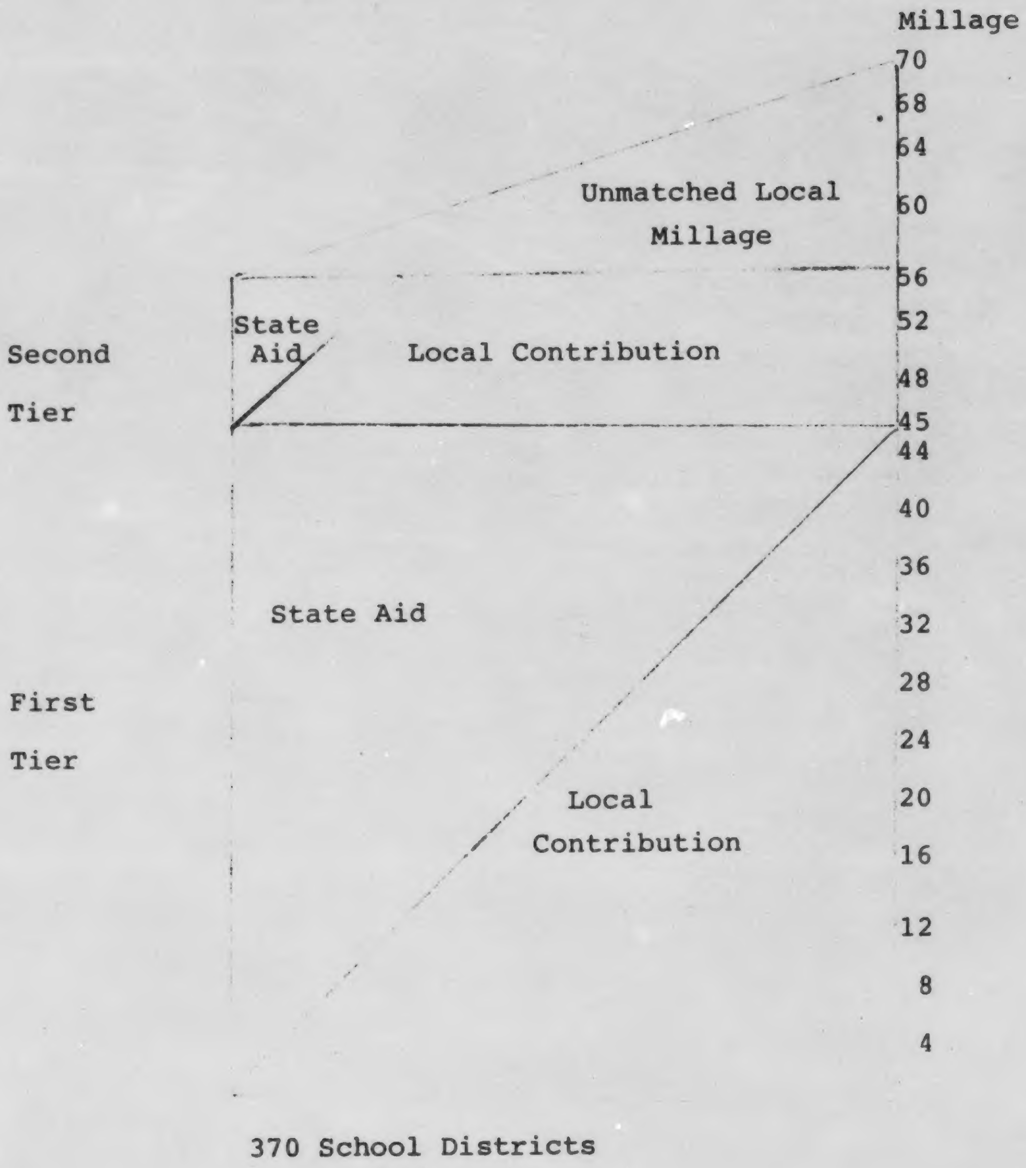
SCHEMATIC PRESENTATION

The following graphs demonstrate the relationship of state and local contributions.

GRAPH I


Millage
70
68
64
60
56
52
48
46
44
40
36
32
28
24
20
16
12
8
4
Uncaptured Local
Millage Receipts
Second
Tier
State
Aid
Local Contribution
First
Tier
State Aid
Local Contribution
370 School Districts

GRAPH II


Millage
70
68
64
60
56
52
48
45
44
40
36
32
28
24
20
16
12
8
4
Unmatched Local
Millage
State
Aid
Local Contribution
Second
Tier
State Aid
First
Tier
Local
Contribution
370 School Districts

Local millage is matched for the basic program. In Graph I, this is 36 mills. It can be increased without changing the general shape of the graph except that the uncaptured local millage will decrease. The second tier provides additional power equalizing and to approximately one-third of the school districts. It will be moved upward as the basic millage amount increases. At the end of four years when the recommended 45 mill equalization is reached, the shape of the graph will change to that of Graph II.

A comparison of the graphs will demonstrate that as the amount of millage being captured and matched rises, the graph becomes flatter which means greater equity. The existence of uncaptured millage will remain at least a potential disequalizing factor. The more rapidly the amount of local millage is increased in the formula, the more rapidly this will disappear.

PROPOSED TREATMENT OF OTHER ISSUES RELATED TO THE PLAN

From the two rounds of public hearings and from the deliberations of the Commission, it became evident that several issues were quite important to the success of a school finance plan but were not integral parts of a formula. Their description and recommendations concerning them comprise this section of the report.

THE FORTY PERCENT "PULLBACK"

Property taxes in Arkansas are currently calculated as of January 1 of one year and tax bills mailed the next with final payment due in October. Thus, a 22-month gap exists between assessment and collection. This creates two problems for school districts. First, a certain proportion of taxes, especially on personal property, are lost due to persons leaving the state during that period, and second, due to the nature of the school year, there is a gap of almost four months between its start and final tax collection. This situation has caused the development of what is termed the forty percent "pullback".

The pullback means that when a school district budget is prepared, in order to parallel tax collection, 40% of the following year's receipts are estimated and credited to the preceding year. This not only constitutes deficit financing but leads to an aura of unreality surrounding school expenditures and statistics derived from them. For example, the local taxes collected in a given school year will not match the amount of funds derivable by multiplying that years millage by that years property assessment. Most important is that any calculation of local effort for the purpose of equalizing educational opportunity will be faulty. Therefore, in order to end both a confusing budgetary process and make it possible for local effort in support of schools to be calculated more accurately, the Commission recommends that personal property taxes be billed and collected during the same school year. Legislation providing for this change is included as Appendix A of this report.

TEACHER SALARY GUARANTEE

It has been the policy of the State since 1951 to guarantee that a certain minimum percentage of state aid to school districts be earmarked for teacher's salaries. In that year, 60% of local resources were also designated. In succeeding laws, the guarantee has become a certain percentage of the increase in state aid which a district has received in each succeeding year. In the 1971 law these were set at 75% of the increase. Further, no teacher would receive less than 75% of the designated amount when prorated by the number of teachers. In 1979, these figures both became 80%.

Since these arrangements contribute to the "save harmless" features of the current financial scheme as they are tied into previous years expenditures, the Commission recognized a need to develop another approach. The Commission therefore recommends that a minimum of 70% of each school districts' gross current revenue less deductions for transportation and debt service payments, be required to be spent on salaries and fringe benefits for certificated personnel. The amount includes social security matching payments and any other fringe benefits agreed upon between the district and its personnel.

THE PHASING OF CHANGES

School districts, as are most organizations, are creatures of habit. Comparatively long range planning, 20-year cycles, multi-year programs and yearly budget cycles are some of these habits. To suddenly shift levels of school district funding, therefore, could create havoc under these planning conditions. The result would be, in many instances, a worse, rather than a better program for children.

Therefore, the Commission recommends the phasing of changes which reduce the funds available to the district. This recommendation seems logical in view of the previous recommendation to phase-in the new plan by raising the millage which would be equalized over three years. The phasing out of the payments now being made but unjustified under the present formula should also be accomplished on a three year time span. This recommendation affects three situations: (1) Wealthy districts no longer qualifying for state aid; (2) Districts losing funds; and (3) Consolidation guarantees.

Wealthy Districts: Six school districts in the state proved to have more resources per pupil at the proposed equalizing millage rates than the funds to be guaranteed to all districts at that level. This results from their having the highest property tax assessments in the state, due in four of the six instances, to new electric power plants. As has been pointed out in the Appendix, discussions of the Tax Base, Amendment 59 will remove this advantage from them over the next decade. It is also true that these districts, although wealthy by Arkansas standards, are not so by national ones.

Under the new plan, however, they qualify for no basic state aid. They have been securing it under the current system and have budgeted accordingly. Therefore, the Commission recommends that they lose their state aid over a four year time span.

The first year of the program they will receive 75% of their current aid. During the second year 50%, the third year 25% and the fourth year, nothing.

Districts Losing Funds: For reasons of increased assessments, enrollment decreases, or the effect of the new formula, some districts will suffer a loss in their state aid. This parallels the condition of the six districts which do not qualify for any. A similar solution is proposed for the districts which will still qualify for aid but at a reduced level. Their apparent loss will be calculated. The district should sustain 25% of the loss in the first year, 50% of the loss calculated for the second year, 75% of the loss calculated for the third year, and all of the loss in the fourth year.

Consolidation Guarantees: Act 125 rewards school districts which vote to consolidate with additional state aid. The Commission recommends that this practice cease and that the aid for which such districts qualify be phased out. Seventy-five percent will be received during the first year under the new plan, 50% the second, 25% the third and the extra aid will cease in the fourth. None of these supplemental funds will be awarded to school districts consolidating after the fourth year of the new program.

To replace the system created under Act 125, the Commission further recommends that districts which receive weighted students because of size and which choose to consolidate shall, after consolidation, receive 100%, 75%, 50%, and 25% respectively of the added WADM for the first four years after consolidation.

TEXTBOOKS

Free textbooks are a guarantee made to school pupils by the state. Since textbooks and other text materials are purchased at the state level with funds appropriated and divided on a per pupil basis, to be spent for specific materials chosen by the school districts from the state list, the inclusion of textbook funds in the basic school program without placing controls upon them could create problems. Two seem evident. They are:

1. Permitting school districts to assume full responsibility for the program could both violate state commitment and lose the economies of a centralized program; and
2. School districts receiving no state aid under the new program could be placed beyond the reach of the state guarantee of free textbooks to their students.

Therefore, the Commission recommends that:

1. Sufficient funds to provide for the purchase of textbooks as determined by law and regulations be withheld from school districts at the state level by subtracting it from their state aid under the new program. This will provide for continuity in the program as well as economy in its administration.
2. School districts receiving no basic state aid under the new financial program will be credited with

state funds necessary to pay for their textbook requirements with such funds set aside before state aid allocations are made.

It is felt that these modifications will permit the continued successful operation of the state textbook program.

TRANSPORTATION

The transportation of school pupils is a necessary service in a sparsely populated state such as Arkansas. Its cost has been rising rapidly over the past few years due to increased fuel and equipment charges. The Alexander Report in 1978 felt that Arkansas' plan for transportation was an excellent one, as it permitted school districts to benefit from more efficient operation of its transportation system since money received as transportation aid but not spent could be used for other educational purposes. Since the Alexander Report, however, increases in transportation aid have not kept pace with costs.

The result is that the vast majority of school districts must put additional local money into transportation. This creates inequity as the more rural districts, which transport a higher percentage of their students than average, are forced to spend a greater amount of other funds to cover transportation costs. These funds are then not available for instruction or other school activities.

At present, the only school districts not expending other funds on busing are those which did not purchase buses during the particular school year being reported.

Therefore, the problem does not seem to be in the funding formula for pupil transportation but rather in the level of funding. Thus, the Commission recommended that pupil transportation be fully funded to the level necessary to insure that the school monies are not expended for it. The Commission further recommends that such funding be provided for that transportation needed to bring the pupils to school and return them to their homes. Transportation for school activities such as field trips and athletic contests should be charged to the appropriate portion of the school budget.

STUDENT TRANSFER

One of the continuing problems of educational opportunity lies in the course offerings of one school when compared to another. On occasion a student resident in one school district has been deprived of an opportunity to study in an area because the district cannot afford to offer the subject to but one or two students. A second district, however, may well offer the courses. Transfer has often been made difficult or the parent was charged tuition.

The Commission, however, recognizes that a rather simple and inexpensive way exists to broaden educational opportunity and to make it easy for students to attend classes in a different school district to take advantage of a program not offered in the students home district. This is to make transfer simple. Therefore, the Commission recommends that any student in grades 9 through 12 be permitted to enroll in another school district for up to half of the student's curriculum to take advantage of courses not offered in the student district of residence and which are deemed proper for that student's educational objectives.

To qualify, the student must:

1. File a proposed program of study in his or her home school district;
2. Demonstrate that the courses are not offered there; and
3. Receive the permission of the district to which transfer is desired.

The student's attendance will be counted by the home district which shall pay tuition to the receiving district in an amount not less than the proportional share of the state aid received by the home district. The tuition should be agreed upon by the two districts involved and if no agreement is reached prior to the start of school, the State Department of Education will determine the amount. In no case will the studert or the students' parents pay tuition. Transportation of students for an educational program as provided in this Act would not be the responsibility of the home district though the district may pay for such service if it so desires.

COUNSELORS

As described in the second section of this report, one of the categorical funds combined into the new program was one which provided funds for the employment of counselors for a tenth month. These funds are still to be provided to the school districts but without requirements as to their use. During the second series of meetings for the public, the counselors made clear their desire that the Commission formula should provide specific funds for the employment of counselors. However, the Commission felt that this would have been an attempt to develop curriculum standards which it had already determined to be a function of the existing state agencies. It is the Commission's belief that adequate program standards cannot be developed without requiring counseling services for students and that in recommending the development of adequate standards, it has proceeded as far as its charge would allow.

VOCATIONAL EDUCATION "START-UP" FUNDS

The opportunity for vocational education at the secondary school level in Arkansas has been quite limited. Students have had to live in a district wealthy enough to afford to begin the program after which the district could receive half of the teacher's salary as aid. This practice was declared unconstitutional in the Alma case. To make it possible for students to receive vocational/technical education, the Commission recommends the establishment of a fund at the state level from which school districts may receive sufficient funds to start vocational/technical programs. Once in place, the programs can be supported through the cost factors included in the proposed formula.

PUPIL ACCOUNTING

Under present law, ADM is calculated on the basis of the total number of children registered in the school for the first three quarters of the school year (27 weeks) divided by the number of days the school was in session. The Commission felt that the data should be available earlier so that planning for the following year could commence more readily. Therefore, the Commission recommends that the count be taken for the first half, eighteen weeks, of the school year.

At present, a school district which experiences growth at the start of a school year must pay for it from its own resources. No recalculation of ADM is provided for under Act 1100. This places a burden on the district and creates inequality. Therefore, the Commission recommends that any school district experiencing a growth of five percent which constitutes 30 or more pupils, be permitted to have its state aid recalculated if application for such recalculation is made prior to the end of the first nine weeks of school.

SUMMARY OF COMMISSION RECOMMENDATIONS

The Commission recommends that:

1. It be recognized that the present system of school finance in Arkansas is inequitable and improper and that large unjustified differences in the resources for education exists.

2. All state funded programs be combined into the new plan with the exceptions of:

   a. Transportation Aid
   b. Orphans Aid
   c. Public School Employees Health Insurance
   d. Liability Insurance
   e. School Food Service Matching Aid
   f. The Audio-Visual Aids Program
   g. The County General Fund
   h. The Revolving Loan Fund
   i. Adult Education
   j. Gifted and Talented
   k. Teacher Retirement Matching

3. The state adopt a new funding formula based upon an equalized school district assessment developed either from the Assessment Coordination Division data or a proxy based upon four measures of wealth. This formula will include 65% of miscellaneous funds which will increase in proportion to the increase in the statewide millage being used as the basis for equalization.

4. The formula will be based upon WADM. This is composed of cost factor weights for handicapped children, vocational education, and small school district students.

5. A credit not to exceed $100 per child be made to school districts in terms of their wealth for bond payments for facilities. (Specifics are in the legislation in Appendix A.)

6. A credit of $1200 less the local resource rate per WADM shall be granted to districts for each classroom teacher and counselor holding a master's degree.

7. The first year of the formula, equalize expenditures per pupil at a 36 mill levy and that this will be increased by three mills per year until equalization at 45 mills is reached.

8. Create a ten mill second tier of equalization for "property-poor districts". This ensures a specified yield on ten mills of local effort above the state millage base (i.e. 45 mills).

9. A School Finance Commission be appointed to work with the Governor and General Assembly to monitor this plan and to recommend changes in it as the property reassessment program of the state is completed.

10. The pupil accounting system be changed from determining the yearly attendance over the first three quarters to the first half of the school year.

11. The school districts experiencing a growth of 5% and a minimum of 30 students at the start of the school year over the preceding year may have their state aid recalculated if application is made to the State Department before the end of the first nine weeks of school.

12. Transportation aid would be upgraded to full funding by the state in a three year phase program proportional to the phasing found in the other recommendation.

13. High school students, grades 9-12, should be permitted to transfer for up to half of the courses taken to school districts other than the one in which they reside to take courses not offered in their home school.

14. The regulations and criteria section of the Quality Education Act (Ark. Statute 80-4606) be repealed and the State Department of Education be authorized to develop new program standards which would be re-evaluated every five years. (See Appendix E)

15. The "Forty Percent Pullback" method of school budgeting be ended by billing and collecting personal property taxes during the same school fiscal year.

16. Seventy percent of each school district's operating budget less transportation and debt service amounts, be spent as a minimum on professional salaries, social security, and other fringe benefits.

17. School districts experiencing losses in state aid of either all or part of their current amount will have these losses phased out over a three year period. They will receive 75% of the amount to be received in the first year, 50% the second, 25% the third, and absorb the entire cut in the fourth year after the adoption of the plan.

18. Additional funds given to districts consolidating under provision of Act 125 are to be phased out on the same 75%, 50%, 25% basis as other losses in state aid.

19. Small school districts entitled to added WADM because of their size and which consolidate will receive 100% the first year, 75% the second year, 50% the third year, and 25% the fourth year of the added weights and none thereafter.

20. The State Department of Education will withhold sufficient funds from each district's aid to assure the purchase of textbooks for students in the district.

21. A Constitutional amendment will be adopted creating a State Tax Commission which would be empowered to assess all property in the state and power granted to the Commission or the General Assembly to set an equalized millage rate.

22. A Constitutional amendment will be adopted creating a county taxing unit for the public schools in each county, and with provision for an additional tax levy by the school districts.

23. A Constitutional amendment will be adopted to allow local school boards to propose millage elections more frequently than once each year for taxes for school purposes.

24. Additional weighting be given to consolidated districts in which a non-weighted district is involved. (Specifics are in the legislation in Appendix A.)

COMMISSION RESPONSES TO THE FINDINGS OF FACT IN ALMA VS. DUPREE

The Commission feels that its plan and recommendations successfully answer the objectives to the present finance system made by Judge Harrell Simpson in his findings of fact. Forty-nine findings and the Commission's responses follow:

1. There were 382 operating school districts in Arkansas in 1978-79, 374 in 1979-80, and 370 in 1980-81.

2. Public schools in Arkansas derive revenues from local and state sources, and to a far lesser extent from the federal government. In 1978-79, state revenues for public elementary and secondary education totaled about $285 million and constituted 51.6% of all public school revenues. Local revenues amounted to $210.6 million or 38.1% of total revenues. Federal revenues of $57.1 million provided the remaining 10.3% of public school support. The proportions of federal-state-local revenues were fairly constant between 1973-74 and 1978-79.

Response: These are both statements of fact with which the Commission agrees.

3. School districts, by vote, levy tax rates or millage rates on property within the districts. This provides the bulk of local receipts. Other minor sources include

rent, interest, donations, revenue in lieu of taxes, revenue from the County and other miscellaneous receipts, and are all included in the category "local revenues", and each local district retains and expends all the local school taxes collected within its boundaries.

Response: The Commission's plan includes more of the miscellaneous revenues at higher proportions than did Act 1100.

4. The Arkansas school districts vary widely in the amount of taxable property wealth per pupil within their boundaries, and because of variations in assessed valuation per pupil, many districts in the state have greater fiscal ability to raise revenue for education from local taxes than do many other districts in the state.

Response: The Commission concurs with this statement. It believes that its prepared formula will alleviate the difference in district ability more than has been the case in the past.

5. Local revenues are based in stated assessments as certified by the assessment coordination division of the State Public Service Commission which is responsible for certifying official ratios to the State Department of Education.

Response: One of the two tax base calculations adopted by the Commission uses this method for the calculation of district wealth.

6. Each county in the state has a County Board of Equalization for setting or arriving at or levying assessments on the majority of the items of property in the county. Schools of the various counties are permitted to select representation on the board, and some school districts employ individuals to aid assessors in locating property to be assessed or reassessed.

Response: The Commission concurs with this statement.

7. All counties are under-assessed in Arkansas, and it does not appear that Arkansas Constitutional Amendment No. 59, adopted in November, 1980, will afford any appreciable relief to the present school finance system.

Response: The Commission concurs with this statement. In the discussion of the tax base in this report, the added problem due to Amendment 59 in the determination of a tax base is considered.

8. After any future re-assessment it is evident that the presently wealthy school districts will still have greater assessed values and therefore greater revenues for education than plaintiff districts and other property poor districts.

Response: The Commission concurs with this statement.

9. Act No. 1100 of the 1979 Arkansas General Assembly, known as the School Finance Act of 1979, in Section 3(B) (1947 Ark. Statute 1980 Replacement 80-850.3(B)) provides among other things, to the effect that the Resource Determination Rate for each district is calculated by dividing its adjusted base aid plus 45 mills applied to charged assessed valuation by the previous year's adjusted Average Daily Membership, ADM. Each district's charged assessed valuation is based on personal income. It is computed by applying its portion of the total assessed valuation in the county for the previous year to the county's charged assessed valuations. The latter is determined by multiplying the county's proportion of total state personal income for the last three years by the total state's assessed valuation for the previous year less public service commission assessments. Utility and carrier assessments and 40% of payments in lieu of taxation are added to the personal income component of a district's charged assessment to arrive at a district's charged assessment.

Response: This portion of Act 1100 is described correctly.

10. The state receives the income figures that it used in the Resource Determination Rate calculation from the Industrial Research Extension Center of the University of Arkansas.

Response: This component is a requirement of Act 1100.

11. There is no relation between the local property wealth and the personal income index used to determine district wealth in Arkansas. In addition, account is not taken as to whether generated from industrial or commercial property, and this can result in some districts being charged in assessed valuations they do not have, and this in turn can result in such districts receiving less Minimum Foundation Program, MFP, aid than they should.

> Response: This fact may be theoretically true. There is some actual relationship, however, in that each district is guaranteed no less than 90% of the actual assessment nor charged with no more than 125% of actual assessment. It should be noted that a proxy approach to measuring wealth seeks only to measure effort, not the actual wealth produced.

12. Act No. 278 of the Arkansas General Assembly of 1951 was known as the Minimum School Budget Law, and it provided a base aid or hold-harmless feature which guaranteed that no school district would receive less MFP aid in any year than it received the previous year. Thereafter, the amount of hold-harmless funds increased from school finance act to succeeding school finance act so as to include any additional aid a school district received in the previous year. Any equalization aid distributed by the state became unavailable for equalization purposes in the following year because it became part of the hold-harmless aid in

the year after it was distributed as equalization aid, and as a result, the more recent the base year the less money is available for equalization.

Response: The formula proposed by the Commission will eliminate "hold-harmless" provisions.

13. A further result under the provisions of Act 278 of 1951 and succeeding school finance statutes for some 30 years thereafter is that MFP aid per pupil increased in some districts with declining enrollments, even though the declining enrollment also resulted in an increase in property wealth per pupil. While Act 1100 provides for adjustments in base aid for changes in enrollment, the adjustment does not eliminate the effects of district hold-harmless prior to 1980.

Response: The hold-harmless provisions in the previous formula will be removed by the recommendations from the Commission.

14. Act 384 of 1977 contained a provision concerning making some adjustment relative to the base for changes in average daily attendance, and until the second year after the passage of Act No. 1100 of 1979, base aid was held harmless on a per district basis.

Response: Adjustments to the base were also made in the 1978-79 school year in accordance with Act 384.

15. In 1978-79, $220,000,000 or 71.1% of all state aid was distributed under the MFP, and base aid accounted for approximately 80% of MFP aid.

Response: The proposal of the Commission would assure that over 90% of state aid would be included in the Minimum Foundation Program formula. Transportation aid is in a separate formula.

16. In addition to base aid, MFP aid has contained a small equalization component. The equalization portion of MFP as established in Act 384 of 1977 caused distribution of aid in inverse relationship to local wealth on a 2.5 to 1 scale, and established a ceiling of eligibility. In 1978-79 a total of $43,380,000 was distributed under the equalization portion of MFP. This represented 19.9% of MFP funds and 15.2% of all state revenues.

Response: The proposed formula will place all state aid going to local school districts on an equalizing basis. However, approximately three-fourths of one percent will be used to fund Vocational Secondary Centers.

17. The equalization under Act 384 of 1977 was at a 2½ to 1 ratio, but Act No. 1100 of 1979 equalizes at about 1 6/7 to 1, because one-half of the funds are distributed as flat grants; and because of the flat grant provision the 1979 Act will continue to be less equalizing than the 1977 Act regardless of how much equalizing money is available.

Response: There are no flat grants in the Commission's plan. One of the positive aspects of the proposed formula is a "power equalizer". It is a second tier of equalization which guarantees a state assisted millage yield to the poorer districts that vote an extra ten mills beyond the required millage base.

18. Under Act No. 1100 of 1979 there is included a flat grant component in the equalizing funds. After base aid is allocated, one-half of any additional state MFP funds for education are allocated in the form of flat grants on a per pupil (ADM) basis, calculated by dividing the total available funds by the State's adjusted ADM for the previous year. Each district receives the same dollar amount regardless of property wealth.

Response: The Commission concurs that flat grants always disequalize.

19. Act No. 1100 of 1979 provides for adjustments in base aid for changes in enrollment, but the adjustment does not eliminate the effects of the district hold-harmless prior to 1980, and under Act 1100 of 1979, earlier inequities built into the system will continue to be carried forward on a per pupil basis. Flat grants and weighting can be disequalizing factors.

Response: The Commission's plan will remove the hold-harmless provision.

20. Under Act No. 1100 of 1979, one-half of the funds left over after the distribution of base aid is allocated as "equalization aid". The funds are allocated on the basis of a 4 to 1 ratio on a graduated sliding scale between key districts representing the 5th and 95th percentile of all students in the state ranked on their resource determination rate per ADM, a measure of wealth.

Districts with up to 200% of the state average resource rate participate in the sliding scale aid. Districts below the 5th percentile receive the same amount of aid as districts at the 5th percentile, although they are poorer.

Response: All of the points made in the previous paragraph are eliminated in the proposal to be made by the Commission.

21. In Arkansas there is a strong relationship between a district's property wealth and its available state and local revenues for elementary and secondary education. Districts in the state with high property wealth tend to have greater revenues for education, while low wealth districts tend to have less state and local revenues.

22. The major determinant of local revenues is district property wealth, and the amount of local revenues that a school district can raise is directly related to its property wealth.

Response: These statements are both factual and aptly describe the present situation.

23. There is a substantial variation in the distribution of property wealth, measured as equalized assessed valuation per pupil in average daily attendance (ADA) among the state's school districts. In 1978-79 the range was from $73,773 per pupil in Arkansas City to $1853 in Gosnell. The state average assessed value per ADA in 1978-79 was $9611.18.

Response: In 1981-82, the range varies from a high of $93,957 in Newark School District to a low of $1955 in Gosnell School District. The state average is $12,665.

24. The wealthiest districts, on average, raised about $753 more in local property taxes per pupil than low wealth districts in 1978-79, and with state aid, high wealth districts had approximately $532 more in state-local revenues per pupil, or about 1.5 times the revenues of low wealth districts.

Response: The Commission concurs, although it notes that this funding does not mention the specific number of wealthy districts.

25. MFP aid increased 96.75% per pupil in Little Rock between 1973-74 and 1980-81 or from $229 to $452. Plaintiff district Alma's aid increased 129.8% or from $306 to $704.

Response: This fact is probably true. It should be noted, however, that Alma's gain of $398 is some 75% greater than the $223 gain of Little Rock.

26. In 1978-79, state and local revenues per pupil ranged from a high of $2378 in Arkansas City to $873 in Cabot, one of the plaintiff districts, a difference of $1505 per pupil. When the wealthiest and poorest are disregarded, the variation is from $1576 in Little Rock at the 95th percentile to $937 in Cedarville at the 5th percentile. The state average revenues per ADA in 1978-79 was $1158.48.

Response: This fact is acknowledged as being probably true.

27. The range in revenues among school districts in Arkansas affects a large number of children and is not limited to the extremes of the distribution. Over 7% of the pupils resided in school districts with over $1500 per pupil in the state-local revenues while over 21% resided in districts with less than $1000 in state-local revenues. In 1978-79, 212 districts with 239,725 students were below the state mean. This represented 55% of the districts and 56% of the students in the state.

Response: The Commission concurs with this statement.

28. When school districts are classified by size it is shown that wealth disparities in revenues are prevalent among both large and small districts. Among small districts with less than 350 students, the highest wealth districts raise about $583 more in local revenue per pupil than the lowest wealth districts, but receive only about $100 less in minimum foundation aid and in total state aid, and a difference of some $481 in total state-local revenues occurs between high and low wealth small districts. The same pattern exists for large districts. The highest wealth districts raised $768 more per pupil than the lowest wealth districts. However, minimum foundation program aid was only $203 less in high wealth

districts, and other state aid was nearly equal in the high and low wealth groups. As a result, high wealth districts had about $563 more in state-local revenues per pupil than low wealth districts.

> Response: This is a statement of fact regarding the program under Act 1100 with which the Commission concurs.

29. In the rare instances where some school districts in Arkansas do not need state aid, they yet continue to receive it.

> Response: The new plan removes six wealthy districts from the general state aid formula.

30. Money is a necessity for achieving quality education. There is a wide range in expenditures per pupil among Arkansas school districts, and the variation in expenditures is strongly related to district property wealth and state and local revenues.

> Response: This fact is acknowledged. In addition, the Commission notes that there is also wide disparity in local effort.

31. Disparities in expenditures per pupil among school districts, to the extent that they are caused by variations in local district fiscal ability, are without legitimate educational justification and result in unequal education opportunities being made available to children by Arkansas school districts, including the eleven plaintiff

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districts. Students in low-wealth districts receive inadequate and inferior educational opportunities compared to the high quality educational opportunities offered to students attending schools in high wealth districts, and there is a substantial range among school districts in educational expenditures in the state. In 1978-79 the Ross Van Ness expenditures per pupil for the current operating expense amounted to $1859, while Cabot's amounted to $693, or a difference of $1166 per pupil. The range between Little Rock's $1466 at the 95th percentile to plaintiff district Sheridan's $807 at the 5th percentile shows a difference of $659. The state average for current expenditures of 1978-79 was $1031.98.

Response: These facts are acknowledged.

32. Districts in the highest wealth decile averaged approximately $433 more per pupil in current expenditures than the lowest wealth districts, and current expenditures per pupil showed a consistent decline as property wealth and state-local revenues decreased. All the plaintiff districts had expenditures levels below the state average in 1978-79.

Response: These facts are acknowledged.

33. The significant disparities in per pupil expenditures among school districts caused by differences in school district wealth produce substantial inequities in educational opportunities in Arkansas. Wealthy districts provide more

and better material advantages to students in their jurisdictions than are provided by other school districts in the state, including the eleven plaintiff districts.

Response: This fact is acknowledged. The Commission notes that differences in district size also contributes to potential disparities in educational opportunities.

34. The system of school finance is becoming increasingly disequalizing, and disparities will continue and indications are will become more disequalizing under the current system of school finance.

Response: This finding could only be true if a wealthy district's gain in assessment each year plus its lesser participation in state aid equaled a greater amount than the poorer districts gain in the combination of the two. This is possible but not probable.

35. Some wealthy districts have received more under Act No. 1100 of 1979 than they would have received under Act. No. 384 of 1977, while some poor districts, including plaintiff districts Bryant, Alma, and Van Buren received less under the 1979 Act than they would have received if the 1977 Act were still in effect.

36. Under Act 1100 of 1979, a large portion of MFP aid continues to be distributed as base aid which ignores current district wealth and educational needs, and that Act requires that 80% of the new money be spent for teachers' salaries and that 80% of the 80% be used to increase salaries of existing teaching staff.

37. Under the present MFP the goal to equalize between the 95th and 5th percentiles cannot be achieved because of the flat grant provision, and the revenue and expenditure differences that presently exist among school districts in the state will not be eliminated.

38. The disparities in educational opportunities in Arkansas that result from significant disparities in per pupil revenues and expenditures among school districts are manifested in such school characteristics as staff, class size, curricular offerings, remedial services, the adequacy of facilities, and materials and equipment.

Response: These above four facts are acknowledged.

39. Because the Arkansas system of school finance does not meet the federal government's standards in equalization, Arkansas is not permitted to charge Public Law 874 federal impact aid to local districts in determining their resource rate.

Response: The new plan will have to be approved by the Federal Authorities for this to change.

40. An important element in educational opportunities is staff. Arkansas school districts vary noticeably in the ratio of staff to students. Among school districts which operated high schools in 1978-79, the range in classroom teachers per 1000 students is from 121.74 in Ross Van Ness in Chicot County to 36.14 in Highland in Sharp County.

The range between the districts at the 95th and 5th percentiles is 65.2 in North Little Rock to 43.06 in Cross, a difference of 22.56. The range in certified staff per 1000 students is from 130.44 in Ross Van Ness to 41.89 in Highland.

Response: This fact is acknowledged. The varying degree of ratios between students and staff is perhaps the most significant cause of wide variations in teacher salaries. The student-teacher ratio is not wholly dependent on wealth or lack of it, however. Management, size, and local decisions play a significant part.

41. Due to inadequate revenues, the plaintiff districts have below average personnel levels, and they are unable also because of lack of sufficient revenues to employ sufficient specialized personnel.

Response: This fact is acknowledged.

42. Students attending school in the plaintiff districts and in other poor districts receive educational opportunities that are inferior to the opportunities offered to students in wealthier districts in the state.

Response: This may be true. Educational leadership and management play just as important a part in educational opportunity as financial resources.

43. The Arkansas school financing system is not designed to, nor does it, insure that all children in every school district in Arkansas will receive the educational opportunity that should be included in a constitutionally required "general, suitable and efficient" system of public schools.

Response: The purpose of the Commission's plan is to accomplish this.

44. The definition of a "general, suitable and efficient" education must constantly change to reflect current standards of quality as defined by educators.

Response: This fact is acknowledged.

45. The Quality Education Act, Act No. 229 of 1969, established a rating system for the states' public schools. The purpose of the Act was to eliminate all schools with less than an A rating. The A rating is now an absolute minimum, not an acceptable standard of equalization, and that rating is not an adequate definition of a general, suitable and efficient education system. An A rated school does not now necessarily have an adequate program.

Response: This fact is acknowledged. The finding is dealt with in the proposed legislation. (See Appendix F)

46. A school that is accredited by the North Central Association of Colleges and Schools is not necessarily adequate in every respect.

Response: This may be true. Very few schools are adequate in every respect. It may be safely said, however, that a school meeting North Central standards has achieved the highest rating possible from any accrediting agency, and such a rating should not be taken lightly.

47. The state should have a commitment to educate all of the children in all the school districts so that they have equal educational opportunities.

Response: This fact is acknowledged within the reasonable limitations of local effort and geographical isolation. The Commission also notes that the greater the state's effort, the greater the equity that will accrue between school districts.

48. The system of school finance in Arkansas is becoming increasingly disequalizing. The range in local revenues plus MFP funds per pupil between the lowest and highest property wealth deciles of districts has increased since 1972-73. In 1972-73, the gap was $243. In 1976-77 the gap was $423. In 1978-79 the range was $538, over twice the difference existing in 1972-73. Similarly, the range in total state and local revenues between the lowest and highest property wealth deciles of districts has increased since 1972-73. In 1972-73, the gap was $231. In 1976-77 the gap was $420, and in 1978-79, the range was $532, and the present minimum foundation program has failed, and will continue to fail, to eliminate the revenue and expenditure differences that presently exist among school districts in Arkansas.

Response: The new plan will correct this situation.

49. State funds for vocational education are not distributed to school districts in a manner that compensates for for the unequal fiscal capacities of low wealth school districts or that takes into account the need for vocational education. There is no provision to insure that

vocational educational funds are distributed to all districts in the state. The procedure promulgated for obtaining a new program of vocational education approved by the state is discriminatory and makes it virtually impossible for many poor, but possibly deserving, districts to obtain a vocational educational program.

Response: This fact is acknowledged. The proposed aid allocation formula includes vocational funds, and the disparity factor will be no greater than for other funds when the full objective is achieved.

APPENDIX A

A BILL

"AN ACT TO ALLOCATE STATE SCHOOL AID TO LOCAL SCHOOL DISTRICTS IN AN EQUITABLE MANNER, TO SET ASIDE MONIES FOR 'START UP' PROGRAMS IN KINDERGARTEN AND VOCATIONAL PROGRAMS; AND FOR OTHER PURPOSES."

"AN ACT TO REPEAL SECTION 6 OF ACT 229 OF 1969, (ARK. STAT. 80-4606); AND FOR OTHER PURPOSES."

"AN ACT MAKING IT POSSIBLE FOR STUDENTS LIVING IN ONE SCHOOL DISTRICT TO TAKE COURSES IN ANOTHER SCHOOL DISTRICT; AND FOR OTHER PURPOSES."

"AN ACT REQUIRING THE ASSESSMENT OF PERSONAL PROPERTY AND THE PAYMENT OF TAXES DUE THEREON IN THE SAME FISCAL YEAR; AND FOR OTHER PURPOSES."

"AN ACT TO REQUIRE THAT A KINDERGARTEN PROGRAM BE OFFERED IN EACH SCHOOL DISTRICT IN THE STATE; AND FOR OTHER PURPOSES."

State of Arkansas
General Assembly
Regular Session,

A Bill

By:

For An Act To Be Entitled

"AN ACT TO ALLOCATE STATE SCHOOL AID TO LOCAL SCHOOL DISTRICTS IN AN EQUITABLE MANNER, TO SET ASIDE MONIES FOR 'START UP' PROGRAMS IN KINDERGARTEN AND VOCATIONAL PROGRAMS; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. The title of this Act shall be: "The School Finance Act of 1983."

SECTION 2. For the purposes of this Act, the following definitions shall apply.

(a) "AVERAGE DAILY MEMBERSHIP" (ADM) shall be the total number of days attended plus the total number of days absent by students in grades K through 12 each school day during the first two quarters of each school year, divided by the number of actual school days taught during that period of time. As applied to this Act, students that may be counted for average daily membership are: (1) students who reside within the boundaries of the school district and are enrolled either within a public school operated by the district or in another public school operated by another district or a private school for special education students with such attendance in both instances resulting from a written tuition agreement approved by the State Department of Education, and (2) legally transferred students living outside the district but attending a public school in the district. For purposes of this Act, kindergarten students enrolled in one-half day programs shall be counted as one-half time students only.

(b) "WEIGHTED AVERAGE DAILY MEMBERSHIP" (WADM)

(1) Students evaluated as special education students in accordance with regulations promulgated by the State Department of Education shall be given "Add On" weights in the following amounts:

Speech and Itinerant	.40
Resource Room	.85
Self Contained (Ratio of 1-15)	.70

Self Contained (Ratio of 1-10)	1.10
Special School, Day	2.35
Special School, Residential	3.10

(2) Vocational programs shall be divided into three groups. Group 1 will include career orientation and cooperative programs except those involving handicapped students. Group 2 will include coordinated career education, consumer and home making education and exploratory programs in all occupational areas. Group 3 is to include skill training programs in all areas. Weighting in terms of service hour 'Add Ons' shall be as follows:

Group 1	.067
Group 2	.083
Group 3	.100

Students enrolled in area secondary vocational schools are not to receive any 'Add On' weighting.

(3) School districts with less than 360 students in average daily membership the previous year shall be given 'Add On' weights based on the following formula with the ADM being that of the previous year.

$$\frac{\text{ADM}\,(360-\text{ADM})}{600} = \text{Add On Weight For The District}$$

(c) "PREVIOUS YEAR" shall mean the school year immediately preceding the school year in which funds authorized by this Act are allocated.

(d) "ASSESSED VALUATION" shall mean the total valuation of the real, personal, and utility and carrier property including mineral leases as certified by the County Clerk and/or the County Board of Education to the State Department of Education for a given calendar year. For purposes of this Act, assessments on real property after reassessment shall be converted to a figure found when the total taxes on real property realized after assessment is divided by the millage in effect the year immediately prior to reassessment.

(e) "CHARGED ASSESSED VALUATION" shall be (a) assessment charged to a school district as a result of converting Assessment Coordination Division ratios to 20%, (b) a proxy measurement of wealth, or (c) another method determined by the General Assembly.

(f) "PROXY WEALTH MEASUREMENT" shall be a measurement of wealth assigned to a county or a shcool district representing its share of the total state assessment of all properties assessed. Such an index of measurement shall be extended to five decimal places for each county in the state and shall be determined as follows: The average of the statistical information available for the three most recent years as published by the Bureau of Economic Analysis of the United States Department of Commerce and refined by the Industrial Research and Extension Center of the University of Arkansas at Little Rock shall be used. Personal income adjusted to give 50% of income earned by non-residents of a county to the county in which it is earned and 50% to the county in which the resident lives, bank deposits excluding governmental deposits, total retail sales, and motor vehicle registration valued at an average of $3,000.00 shall be used in computing the wealth index of each county. Each component shall be weighted on the basis that its total bears to the total of all four measurements. In applying the index number to determine each county's share of the state's total assessment, the total state utility and carrier assessment shall be removed and 75% of the total state personal property assessment shall likewise be removed before the computation is made. The charged assessment for each school district in a county shall be the proportion its actual assessment for each class of property bears to the total of such class of property assessment in the county except that the utility and carrier assessment and 75% of personal property assessment shall be removed both from the school district and from the county before the computation is made. After the computation is made, the deleted assessment shall be added back to each school district to complete its total charged assessment.

(g) "SCHOOL FACILITIES ALLOWANCE." A school facility allowance shall be credited toward each district's local charge in an amount equal to $110.00 per child in ADM minus the amount 3 mills actually produces per ADM in each district. Each district will receive credit for the amount determined by the above computation after being multiplied by the district's previous year's ADM, or the actual amount of interest and principal due on commercial bond indebtedness whichever amount is the less, except that no district shall receive credit in excess of $100.00 per ADM in any year.

(h) "MASTER'S DEGREE CREDIT ALLOWANCE." A credit allowance toward each school district's local charge shall be made for all certified personnel holding a master's degree or more except for those occupying a supervisory or administrative position. Only those personnel paid from a combination of state and local funds may be counted for this purpose, except that an employee that divides his or her time between federally funded and regular programs may be counted for the proportional time that is devoted to regular programs. The credit allowance per unit shall be an amount equal to $1,200.00 minus each district's 'student resource rate' computed by multiplying its previous year's actual assessment by 36 mills and dividing the result by its previous year's WADM. The actual credit allowance shall then be this difference multiplied by the district's number of qualifying personnel.

(i) "LOCAL RESOURCE RATE PER WADM" shall be the amount of local charged resources divided by each district's WADM of the previous year.

(j) "STATE BASE EQUALIZATION RATE PER WADM" shall be an amount determined when the sum of the net local charge against all districts in the state and the total state aid available is divided by the state's total WADM of the previous year. In making this computation, total net resources and the WADM of the districts whose charged local resources per WADM are above the state's amount per WADM when the total local charge and state aid funds available are combined, shall be removed prior to the final computation.

(k) "MISCELLANEOUS FUNDS CHARGE." Each district shall be charged 65 percent of the funds it received the previous year which are classified as miscellaneous. Such funds shall include those received from federal forest reserves, federal grazing rights, federal mineral rights, federal flood control, wildlife refuge funds, funds received by the district in lieu of taxes, and severance taxes. In making state aid allocations, the State Department of Education shall withhold sufficient funds to ensure that any or all districts are charged with miscellaneous funds shall receive an amount equal as a minimum to 90% of the amount charged.

(1) "STATE AID TABLE RATE PER WADM" shall be the difference between the state base equalization rate and the local resource rate per WADM.

SECTION 3. State funded programs to be included in this Act.

Public school fund programs to be included in the aid allocation formula provided by this Act are: (1) Minimum Foundation Program Aid, (2) Aid for Education of the Handicapped, (3) Guidance Aid, (4) State Apportionment, (5) Elementary and Secondary Textbook Funds, and (6) Vocational Aid excluding aid for Basic and General Adult Education.

SECTION 4. Computation of state aid for allocation to school districts.

(a) A charge of 36 mills shall be levied against each district's charged assessment in the initial year of this Act with such millage levy being increased three (3) mills each year until a levy of 45 mills is reached at the beginning of the fourth year. This levy shall represent the gross local charge against each district.

(b) The school facility allowance and the master's degree allowance shall be subtracted from the amount found in (a), and the miscellaneous funds charge shall be added to the result to determine each district's net charged resources for the year in question.

(c) Each district's net charged resources shall be divided by its WADM for the previous year to determine it's 'local resource rate' per WADM. In making this computation, school districts in the state shall be arranged in order of their local resource rate per child beginning with that district with the highest rate and ending with that district with the lowest rate.

(d) Each district's state aid allocation shall be an amount determined when its 'local resource rate' is subtracted from the 'state base equalization rate' and the difference multiplied by its WADM of the previous year.

(e) (1) In order to temper the loses of districts who may not qualify for an amount of aid under the provisions of this Act that is equal to or greater than that qualified for in the 1982-83 year which shall be designated as the 'base year', a phased in approach for such losses shall be used. In the initial year of the implementation of this Act, such losing districts shall receive an amount of aid equal to that for which it qualifies plus 75% of the difference between the amount received in the base year and that for which it qualifies in the first year of this Act. In the second year, each district that qualifies for less aid than that received in the base year shall be allocated the amount for which it qualifies plus 50% of the difference between the 'base year' aid and the amount qualified for. In the third year of this Act, each district qualifying for less than the amount of state aid received in the 'base year' shall be allocated the amount for which it qualifies plus 25% of the difference between the state aid received in the 'base year' and that for which it qualifies. Beginning with the fourth year after this Act becomes effective and each year thereafter, each district shall be allocated the amount for which it qualifies.

(2) Districts receiving special state aid in 1982-83 as a result

of consolidating under provisions of Act 125 of 1969, shall be allocated the amount of aid for which they qualify under the provisions of this Act plus 75% of that amount of state aid received in 1982-83 specified as Act 125 funds. 50% of the same amount shall be added the second year to the amount for which such districts qualify, and 25% the third year. Beginning with the fourth year of the effective date of this Act, no additional funds shall be allowed for so called Act 125 districts.

SECTION 5. Allowances for consolidation of districts.

(a) If one or more school districts receiving weighting because of size should wish to consolidate with each other the number of weighted students, resulting from size only, shall be credited to the consolidated district on a 'phase in' basis. One hundred percent of such weights shall be retained the initial year of consolidation, seventy-five percent the second year, fifty percent the third year, twenty-five percent the fourth year, and with no small school weighting being retained after the beginning of the fifth year of consolidation. This provision shall apply retroactively to school districts that have consolidated or annexed since June 30, 1981.

(b) If one or more small school districts benefiting from weighting should annex to or consolidate with a district not qualifying for small school weights, the combined weighting of the new consolidated district shall equal to the weighting qualified for in the previous year by the annexed districts, or an amount equal to .15 times the previous year's combined ADM of the new district but with the total weighting not to exceed 300 students the first year of consolidation. In the second year, the weighting shall be 75% of the previous small school weighting, or .10 times the previous year's ADM but not to exceed 200 weighted students. In the third year, the total added weighting shall equal to 50% of the 'base year' small school weighting, or .05 times the previous year's ADM but not to exceed 100 weighted students. There shall be no weighting after the third full year of consolidation.

SECTION 6. Set aside funds for special programs.

(a) In addition to funds generated by "add on" weights of vocational students enrolled in programs offered by their home school districts, funds shall be set aside for the following special programs and services:

(1) Area Secondary Vocational Programs

(2) Travel expenses of local vocational teachers in the carrying out of their assignments as identified by the Vocational and Technical Education Division of the State Department of Education as eligible for reimbursement.

(3) Transportation of secondary students to area vocational programs.

(4) Short term vocational adult classes.

(5) 'Start up' vocational programs not funded by the Vocational and Technical Education Division the previous year shall be considered for funding by meeting the following requirements: The school district desiring to begin a new program must declare its intent to the Vocational and Technical Division of the State Department of Education no later than March 1 of the year preceding the year in which the new program is to be initiated under guidelines established by the Vocational and Technical Division. The Division will give approval to the new program only after it has sufficient reason to believe that the applying district can meet the regulations governing the initiation and continuing operation of the program. All such applications shall include a justification of the need for training to meet manpower and individual student needs. In approving such new applications, priority shall be given to those school districts that did not operate a specially funded vocational program the previous year.

(b) Funds 'set aside' for the purposes outlined in Section 6, paragraph (a) shall not exceed of the funds generated by 'add on' weighting for vocational students.

(c) Other 'set aside' funds shall be as follows: Funds required for the operation of the Department of Correction School Districts; $150,000 annually for contingency aid to school districts undergoing hardships or emergencies identified by criteria approved by the State Board of Education and with an amount not to exceed $10,000 being awarded to any one school district; $75,000 for those districts identified as isolated by criteria approved by the State Board of Education, provided that any school district receiving such aid shall have voted at least the state's average school millage at the previous school election; funds sufficient to pay the School Employee Liability Insurance required by Act 585 of 1977; and funds necessary to pay the amount required by Sections 4 and 5 of this Act.

(d) School districts that have not previously operated a kindergarten program shall be eligible for 'start up' aid for initiating such a program.

Any eligible school district wishing to begin a kindergarten program must make application to the Division of Finance and Administration of the General Division of the State Department of Education no later than March 1 of the school year immediately preceding the year in which the proposed program is to begin, and on a form developed by the State Department of Education for that purpose. The applying school district must indicate the number of kindergarten students it expects to enroll in the beginning term of school and show proof that the facilities housing the beginning program meet the regulations and criteria governing the operation of such programs. Additional state aid allocation will be given the applying district in an amount equal to its state aid table rate for that year multiplied by the number of kindergarten students shown on the application form. The applying school district shall report to the State Department of Education at the end of the first six weeks of school the actual number of students belonging and attending the kindergarten program at that time. If the number is equal to or exceeds the number applied for, no correction for state aid allocation to the school district shall be made. If the reported number is less than that shown on the application form, the district's state aid allocation shall be reduced in an amount equal to the district's state aid table rate multiplied by the reduced number of students.

SECTION 7. Second tier equalization for poorer school districts.

Notwithstanding other provisions of this Act, three (3) percent of any increased funds available any year over the preceding year for state aid allocation shall be set aside for funding a 'second tier' of equalization. To determine the qualifying districts for this funding, each district in the state will be charged an amount per WADM equal to what 10 mills times that district's charged assessed valuation will produce. This 10 mill production per WADM for each district is to be arranged in descending order by district according to the amount produced. Beginning with the bottom most district, the amount of aid available will be added in such manner that all districts participating will receive the same amount per child when the second tier of state aid is added to the 10 mill production.

SECTION 8. Required amount to be paid certified personnel.

(a) Certified personnel as defined under this Act shall mean those teachers and administrators required to have a state issued certificate to hold their position and who are paid from a combination of state and local funds. Amounts paid teachers and administrators with federal funds shall not be counted as satisfying the requirements of this section, nor shall teachers and administrators normally paid with federal funds be considered as eligible for payments made under the requirements of this section except that if a portion of their time is not devoted to federally funded programs and is paid for from state and local funds, such amounts may be used in meeting the requirements of this section.

(b) For any school year each district in the state shall pay its qualifying certified personnel an amount at least equal to 70% of its net current revenue. Gross current revenue shall consist of the following items: All property taxes including the 40% pullback, delinquent taxes, excess commissions, and land redemption; revenue from any local government or 'in lieu' of tax donations: Tuition from all sources; county apportionment, severance taxes; 16th section rents; and all unrestricted state aid; all unrestricted federal revenue including public law 874 (categories A and B), forest reserve, wildlife refuge, flood control, mineral leases, federal grazing, and any other revenue that may be considered as 'in lieu' of tax payments.

(c) Net current revenue shall be the gross current revenue as defined in paragraph (b) of this section less the amount received for state transportation aid and less the amount required to meet principal and interest payments on both commercial bonds and any amount due the state revolving loan program.

(d) If the requirements of this section shall seriously impair or cause any district to maintain less than nine months of school, such district may apply to the State Board of Education for relief under regulations and criteria to be determined by the State Department of Education in the administration of this Act. It is the definite intent of this Act to insure that a reasonable and proper amount of a districts revenue be paid its certified personnel.

(e) Districts paying tuition to other districts for services requiring instruction may include 70% of the amount of tuition paid toward meeting requirements for paying certified personnel in the paying districts.

(f) Expenditures included in the 70% requirement shall include salaries paid to personnel as defined in paragraph (a) of this section, social security matching for such payments, unemployment insurance payments, sick leave actually paid, amounts actually paid substitute teachers, and other payments that are recognized as direct benefits to certified personnel.

(g) Any school district whose average salary for certified personnel as proposed in its annual budget shall equal to 115% or more of the average salary for certified personnel in the surrounding states the previous year as shown by the annual report of the SREIC, shall be exempt from the requirements of the provisions of this section.

SECTION 9. Administration of funds generated by special 'Add On' weights.

(a) Funds generated by 'Add On' weights for vocational programs and funds required by provisions of this Act to be set aside for funding special types of vocational programs, shall be administered and disbursed by the Vocational Division of the State Department of Education. After the actual allocation of funds is made each year under provisions of this Act, that amount of vocational aid qualified for by each school district and the amount set aside for the funding of special vocational programs shall be transferred from the general account of the public school fund to the vocational account of the public school fund on the same percentage basis and on the same time schedule as disbursement of state funds is made to local school districts. The Vocational Division of the State Department of Education shall then disburse such monies to qualifying school districts in a manner that will assure the districts of prompt receipt of funds while at the same time ensuring proper compliance with regulations and criteria governing use of the funds. The Vocational Division of the State Department of Education shall monitor vocational programs in each school district, classify such programs into the proper grouping as specified in Section 2, paragraph (b), sub paragraph (2), and gather information from each participating school district that will enable the Division to project the proper 'Add On' weighting earned by each school district. This information shall be submitted to the Vocational Division of the State Department of Education by the participating school districts no later than March 1 of each year and based on attendance the first two quarters of the year. The Vocational Division shall compute the 'Add On' weighting for each district, and report this information to the statistical and local budget approval section of the General Division of the State Department of Education no later than March 15th of each year.

(b) The Special Education Section of the State Department of Education shall require that each district qualifying for aid for the handicapped will present a projected budget of expenditures each year for programs for the handicapped that will ensure the proper allocation of both state and local monies for expenditures for this purpose. It shall be required that 100% of state funds generated by 'Add On' weights for the handicapped in each district and 75% of the local district's resource rate per child shall be allocated and expended for programs for the handicapped. Under this provision, it may be assumed that 25% of local funding for such children is automatically expended for administration, facilities, and operation of facilities for their benefit. Any proposed budget of expenditures form prepared by the Special Education Section of the State Department of Education for this purpose shall include information concerning the expenditure of any federal monies that might be received by the district for education of the handicapped.

(c) The Finance Section of the Division of Finance and Administration of the State Department of Education shall disburse monies from the public school fund to those school districts qualifying for state aid for education of the handicapped. The Special Education Section shall monitor local programs for the education of the handicapped and ensure that all necessary records are kept locally for proper identification and classification of handicapped children in each district. Each district shall make reports as might be required by the Special Education Section of the State Department of Education concerning information and/or progress of their educational program for the handicapped. No later than March 1 of each year, each district must report the average daily membership of all qualifying handicapped students to the Special Education Section of the State Department of Education by classification as determined in Section 2, paragraph (b) of this Act, with such attendance reflecting the first two quarters of the current school year. The Special Education Section will then compute the 'Add On' weights for each school district and make this information available to the Statistical and Local School Budget Section of the Department of Education no later than March 15th of each year. The evaluation file of each student classified as handicapped shall be subjected to monitoring by officials of the State Department of Education to ensure that the child is classified in the proper category for weighting of the handicapped.

(d) Funds required to meet the allocated amounts for purchase of textbooks at both the elementary and secondary levels in each school district shall be retained at the State Department level after the state aid allocation is made and shall be administered in such manner as is provided for in current law.

(e) If a school district does not qualify for any amount of state aid as a result of its local wealth, the Department of Education shall set aside sufficient funds to pay the cost of furnishing free textbooks to the students in that district prior to the allocation of state aid as provided by this Act.

SECTION 10. State contribution to the County Boards of Education.

The state shall contribute to the County Boards of Education each year, an amount equal to the state average salary paid classroom teachers in the second preceding year to the year in which the payments are made. A classroom teacher shall be defined as one who devotes at least half of the school day to teaching students. If a county does not employ a supervisor or a clerk, funds authorized in this section shall be reallocated to the schools in the county on a per child basis in accordance with the actual ADM of the previous year, or if clerical work normally required to be done by a county office is in fact done by a school district in the county, funds remaining after the cost of such clerical work is removed shall be allocated to the schools in the county on the basis as described above.

SECTION 11. Other requirements.

In order for a district to be entitled to state aid under the provisions of this Act, each district must satisfy the following requirements.

(a) Expenditures for any fiscal year shall not exceed the legal revenues for that year.

(b) The district shall maintain such records and make such reports relative to attendance, receipts and disbursements, and other reports as required by the State Department of Education for the administration of this Act.

(c) The district shall maintain proper financial records in accordance with the state's school accounting manual and regulations promulgated by the State Board of Education.

(d) The district shall file with the State Board of Education annually a salary schedule for its certified employees which recognizes as a minimum training and experience. This schedule shall reflect the actual pay practices of the district.

(e) All pupil attendance records must be kept in their original form and are hereby made public records. They shall be kept in ink, according to law and regulations, and on forms either furnished by or approved by the State Department of Education. Original attendance records shall be kept on file in the office of the superintendent of schools after the school term is ended, for a period of three years, and such records must be available for monitoring purposes during any day of the school term by the teachers or other persons designated to keep attendance.

SECTION 12. Rules and regulations.

The State Board of Education is empowered to make reasonable rules and regulations not inconsistent with this Act, as may be required for proper administration of this Act. If statistical data required herein is not available at the time it is required for computation, or if the school program is disrupted for any cause not controlled by the local board of education, the State Board of Education shall cause procedures to be developed which will insure that the provisions of this Act are properly enforced. It it is determined that a district has not properly met the provisions for any year, that district's budget shall not be approved by the Department of Education until all requirements of the year in question are met, and if the requirements of any district has not been met by November 1st of the succeeding school year, state aid to that district shall be withheld until such time as the requirements are met.

SECTION 13. No commission for the handling of funds.

No officer, agent, or other person shall charge or collect a commission for handling the funds allocated by the state under the provisions of this Act.

SECTION 14. This Act shall be effective July 1, 1983.

SECTION 15. Act 1100 of 1979 is hereby repealed.

SECTION 16. The provisions of this Act are severable, and, if any part or provisions hereof shall be held void, the decision of the court shall not affect or impair any of the remaining parts or provisions of this Act.

State of Arkansas
General Assembly
Regular Session,

A Bill

By:

For An Act To Be Entitled

"AN ACT TO REPEAL SECTION 6 OF ACT 229 OF 1969, (ARK. STAT. 80-4606); AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Section 6 of Act 229 of 1969, the same being Arkansas Statute 80-4606, is hereby repealed.

SECTION 2. The State Board of Education through its administrative arm, the State Department of Education, is hereby directed to begin, within thirty (30) days of the effective date of this Act, to develop a comprehensive set of regulations, criteria, and minimum standards to be used in the accreditation of school programs in the State of Arkansas.

SECTION 3. It is expected that the State Board of Education will name a committee representative of professional teacher and/or administrative organizations, institutions of higher learning, and lay groups with special interest in the area of education, to work with representatives of the State Department of Education in the preparation of the regulations, criteria, and standards; that the proposed document be ready for implementation in the 1984-85 school year; that all proposals be reasonable in their application to school programs of the schools of the state; and that the final recommendations be made in accordance with the Arkansas Administrative Procedures Act.

SECTION 4. The State Board shall thoroughly review recommendations made by the appointed committee, and adopt them as submitted or as amended by the Board. The Board shall determine at its discretion the time when the proposed standards shall be fully effective, but the initial year of full effectiveness shall begin no later than the school year beginning July 1, 1986.

SECTION 5. It is hereby found by the General Assembly that work on the objectives to be realized by the provisions of this Act must begin at the earliest possible time, that this Act is necessary to accomplish this purpose and shall be given effect immediately; therefore an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety, shall be in force and effect from and after its passage.

State of Arkansas
General Assembly
Regular Session,

A Bill

By:

For An Act To Be Entitled

"AN ACT MAKING IT POSSIBLE FOR STUDENTS LIVING IN ONE SCHOOL DISTRICT TO TAKE COURSES IN ANOTHER SCHOOL DISTRICT: AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. The title of this Act shall be: "An Act Making It Legal For A Student Living In One School District To Attend School In Another School District Under Specified Conditions."

SECTION 2. Beginning with the 1983-84 school year and in any school year thereafter, a student in Grades 9-12 inclusive may attend school in another district for the purpose of enrolling for courses that will constitute not more than 50% of the classes taken by him/her during the school day. Such classes shall be limited to those that are not offered by the student's home district and are required by the student to meet his/her educational objectives. In order to qualify for such attendance, the student shall file a projected course of study with his/her principal or school counselor prior to enrollment in another school, and subsequent enrollment may be entered into only after it is determined that the desired courses cannot be taken in the home district.

SECTION 3. Attendance of a student enrolled in another school under the provisions of this Act shall be counted for aid purposes by the student's home district. Eligibility for participation in inter-school activities by any such student shall be in accordance with regulations of the Arkansas Activities Association.

SECTION 4. The resident district of a student taking advantage of the provisions of this Act shall pay tuition to the district which the student attends in an amount not less than a proportion of the home district's State Aid Table Rate equal to a ratio that the number of classes taken by a student outside his/her home district bears to the number of total classes taken by the student.

SECTION 5. A student wishing to take advantage of the provisions of this Act must have permission of the receiving district in order to enroll in that district. The amount of tuition shall be agreed upon by both districts prior to enrollment in the receiving district, except that if an agreement cannot be reached by the opening date of the receiving school, an appeal shall be made to the Associate Director of Finance and Administration of the State Department of Education within thirty (30) days from the opening date of school and his decision shall be final. Under these conditions, the student may enroll at the beginning date of school in the receiving district.

SECTION 6. The purpose of this Act is not to be construed in any manner other than that of broadening the curriculum offerings that may be made available to students whose home district does not offer subjects needed by such students to realize their educational objectives.

State of Arkansas
General Assembly
Regular Session,

A Bill

By:

For An Act To Be Entitled

"AN ACT REQUIRING THE ASSESSMENT OF PERSONAL PROPERTY AND THE PAYMENT OF TAXES DUE THEREON IN THE SAME FISCAL YEAR; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. The Title of this Act shall be "An Act Requiring The Assessment of Personal Property And The Payment of Taxes Due Thereon During the Same Fiscal Year."

SECTION 2. Fiscal year shall mean that period of time between July 1 and the next June 30 inclusive.

SECTION 3. Effective as of July 1, 1984, and with each July 1 in succeeding years, it shall be the policy of the State of Arkansas to require that all personal property in the State due to be assessed in accordance with the laws of the State of Arkansas be assessed during a period beginning on July 1, or the first working day thereafter, and ending on September 30 of the same year. It shall also be the policy of the State of Arkansas that all personal property assessments shall be made during a time corresponding to these dates in succeeding years. Due to the effective date of this Act, personal property normally due to be assessed between January 1, 1984, and April 10, 1984, inclusive, shall not be assessed during that period.

SECTION 4. The several County Equalization Boards shall conduct hearings each year after the effective date of this Act during a period of time beginning November 1 and ending November 20th for the purpose of hearing complaints and making needed corrections on personal property assessments.

SECTION 5. The County Clerk of each county shall prepare a personal property tax book or other acceptable means of record that will reflect the personal tax due by each tax payer in the county by March 1st of the following year and make this information available to the Tax Collector of each county on or before that date.

SECTION 6. All taxes due on the personal property assessments as described in Section 3 of this Act, shall be paid in full no later than June 15th of the year in which the assessment is made. Each County Tax Collector shall allocate at least 90% of the personal property taxes collected in any calendar month to the governmental entities for which such taxes are collected no later than the 5th of the month following the month in which such taxes are collected. All such taxes collected shall be allocated to the proper governmental unit no later than August 1st of the succeeding fiscal year. Any settlement of taxes collected on personal property assessments shall accrue to the fiscal year in which the assessments were made, except that any delinquent taxes collected after August 1 shall accrue to the fiscal year in which such collection is made.

SECTION 7. This Act shall in no way change the assessments of real property nor the collection dates of taxes due on such real property. Assessments made by the State Public Service Commission shall conform to other provisions of this Act relative to the assessing of real and personal property and payment of taxes due thereon shall be in accordance with other provisions concerning taxes due on real and personal property assessments also.

SECTION 8. The provisions of this Act are severable, and if any part or provisions thereof are found to be void, the decision of the court shall not affect or impair any remaining part or provision of this Act.

SECTION 9. All laws or parts of laws in conflict with the provisions of this Act are hereby repealed.

State of Arkansas
General Assembly
Regular Session,

A Bill

By:

For An Act To Be Entitled

"AN ACT TO REQUIRE THAT A KINDERGARTEN PROGRAM BE OFFERED IN EACH SCHOOL DISTRICT IN THE STATE; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. The title of this Act shall be: An Act requiring that kindergarten be offered in each and every school district in the State of Arkansas.

SECTION 2. Beginning with the school year 1984-85 and each year thereafter, all school districts in the State of Arkansas shall offer a kindergarten program and make it available to all eligible children within the boundary of each district.

APPENDIX B

UNIVERSITY OF ARKANSAS AT LITTLE ROCK
33RD AND UNIVERSITY · LITTLE ROCK, ARKANSAS 72204 · 501/371-1971

Industrial Research and Extension Center
College of Business Administration

September 22, 1982

Mr. Earl Willis, Coordinator
Public Elementary and Secondary
State Finance Commission
Arch Ford Education Building
Little Rock, Arkansas 72201

Re: Our S.R. No. 482-82

Dear Mr. Willis:

As you requested in your letter of September 8, 1982, our staff has developed a new measure of county-wealth and the enclosed table contains the estimated wealth for each county and the percent that each county is of the state total.

The measure of county wealth is defined as a weighted measure of four items which represent the wealth available in a county to support its schools. The four factors include:

(1) An income component which is the average of total personal income by place of residence and total personal income by place of work.

(2) IPC bank deposits which are the actual deposits in the banks of the county from all individuals, partnerships and corporations.

(3) Retail sales from all retail establishments in the county.

(4) The value of registered motor vehicles based on the number of registered motor vehicles multiplied by an assigned value of $3,000. This figure may be arbitrary and perhaps low, but since the registrations include all used cars and motorcycles, we feel it is a reasonable estimate.

To avoid any irregularities in the four data series, a three-year moving average of each was used. Each of the factors was converted to a per capita amount, weights were applied to each, and the weighted per capita factors were summed to determine the total per capita wealth in the county. The total per capita wealth was then converted back to total dollars by multiplying these figures by the county's population, and the percent that each county represented of the state total was computed.

The weights, applied to each per capita factor within each county, were developed from the percent that each factor represented of the total, at the state level only (income, 59.852 percent; IPC bank deposits, 14.309 percent; retail sales, 15.812 percent; and motor vehicles, 10.027 percent). Based on the assumption that the state data represent the average, the weights were used to minimize the effects of various economic differences within individual counties.

We hope the enclosed Table will aid the Commission in the development of local tax indices for proposed public school finance formulas. Let us know if you have any questions, or need additional information.

Sincerely,

Stanley E Boyle

Stanley E. Boyle
Acting Associate Director

SEB:rml

Enclosure

MEASURES OF COUNTY WEALTH BASED ON 3-YEAR AVERAGE (1978 - 1980)

	Total County Wealth	Percent of State Total
State of Arkansas	62,563,721	1.00000
Arkansas	827,559	.01323
Ashley	688,635	.01101
Baxter	787,488	.01259
Benton	2,250,727	.03597
Boone	754,483	.01206
Bradley	348,926	.00558
Calhoun	126,607	.00202
Carroll	421,456	.00674
Chicot	343,120	.00548
Clark	608,739	.00973
Clay	491,238	.00785
Cleburne	382,887	.00612
Cleveland	124,086	.00198
Columbia	717,656	.01147
Conway	469,778	.00751
Craighead	1,839,496	.02940
Crawford	732,933	.01171
Crittenden	1,125,013	.01798
Cross	539,437	.00862
Dallas	264,021	.00422
Desha	461,436	.00738
Drew	416,873	.00666
Faulkner	1,076,782	.01721
Franklin	321,966	.00515
Fulton	181,306	.00290
Garland	2,131,870	.03408
Grant	269,669	.00431
Greene	758,147	.01212
Hempstead	575,323	.00920
Hot Spring	658,541	.01053
Howard	425,049	.00679
Independence	807,759	.01291
Izard	229,154	.00366
Jackson	562,125	.00898
Jefferson	2,598,345	.04153
Johnson	388,864	.00622
Lafayette	221,806	.00355
Lawrence	459,699	.00735
Lee	281,442	.00450
Lincoln	221,444	.00354
Little River	375,183	.00600
Logan	438,051	.00700

- continued -

	Total County Wealth	Percent of State Total
Lonoke	834,887	.01334
Madison	227,312	.00363
Marion	228,074	.00365
Miller	988,223	.01580
Mississippi	1,563,928	.02500
Monroe	332,105	.00531
Montgomery	144,665	.00231
Nevada	249,394	.00399
Newton	96,399	.00154
Ouachita	807,290	.01290
Perry	127,046	.00203
Phillips	768,531	.01228
Pike	239,979	.00384
Poinsett	694,885	.01111
Polk	399,852	.00639
Pope	1,001,045	.01600
Prairie	251,066	.00401
Pulaski	12,579,860	.20107
Randolph	374,994	.00599
St. Francis	761,483	.01217
Saline	1,127,173	.01802
Scott	192,276	.00307
Searcy	148,550	.00237
Sebastian	3,463,214	.05535
Sevier	332,364	.00531
Sharp	308,398	.00493
Stone	153,960	.00246
Union	1,576,145	.02519
Van Buren	240,626	.00385
Washington	2,776,046	.04437
White	1,169,866	.01870
Woodruff	298,640	.00477
Yell	399,719	.00639

APPENDIX C

ESTIMATE OF MILLAGE YIELD PER PUPIL IN ADA 1981-82

PREPARED BY

THE ARKANSAS SCHOOL STUDY COUNCIL

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
ARKANSAS					
Dewitt	$17,713	1419	$12.48	48	$ 599.17
Gillett	4,504	295	15.27	61	931.34
St. Charles	2,424	186	13.03	54	703.74
Stuttgart	37,697	2306			
ASHLEY					
Crossett	43,916	3150	13.94	48	669.20
Fountain Hill	2,615	288	9.08	55	499.39
Hamburg	9,380	1328	7.06	55	388.48
Parkdale	1,975	218	9.06	39	353.33
Portland	4,609	213	21.64	40	865.54
Wilmot	3,333	278	11.99	40	479.57
BAXTER					
Big Flat	801	135	5.93	55	326.33
Cotter	4,633	555	8.35	69	575.99
Mountain Home	49,489	2906	17.03	57	970.71
Norfork	4,713	383	12.31	64	787.55
BENTON					
Bentonville	50,761	2843	17.85	55	982.01
Decatur	4,496	417	10.78	62	668.47
Gentry	35,134	721	48.73	57	2,777.58
Gravette	10,172	909	11.19	52	581.90
Rogers	76,835	5005	15.35	55	844.34
Siloam Spgs.	29,074	1836	15.84	55	870.95
Pea Ridge	4,584	589	7.78	62	482.53
BOONE					
Alpena	2,545	442	5.76	55	316.69
Bergman	3,404	584	5.83	56	326.41
Harrison	35,719	2423	14.74	50	737.08
Omaha	2,135	280	7.63	55	419.38
Valley Spgs.	5,741	790	7.27	50	363.35
Lead Hill	4,258	317	13.43	50	671.61
BRADLEY					
Hermitage	6,119	609	10.05	52	522.48
Warren	16,732	1713	9.77	56	546.99
Banks	1,358	130	10.45	56	689.45
CALHOUN					
Hampton	14,492	844	17.17	45	772.68
Thornton	3,035	313	9.70	49	475.13

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
CARROLL					
Berryville	$11,399	1136	$10.03	54	$ 541.85
Eureka Spgs.	8,870	501	17.70	57	1,009.16
Green Forest	7,080	875	8.09	50	404.57
CHICOT					
Dermott	10,061	1374	7.32	46	336.83
Eudora	13,612	1061	12.83	53	679.96
Lakeside	14,301	1331	10.74	47	504.99
Ross Van Ness	1,991	139	14.32	56	802.13
CLARK					
Amity	2,942	361	8.15	56	456.38
Arkadelphia	26,081	2195	11.88	62	736.68
Gurdon	11,969	1002	11.95	52	621.15
Okolona	2,601	112	23.22	39	905.71
CLAY					
Corning	13,617	1394	9.77	52	507.95
Greenway	1,528	169	9.04	55	497.28
Knobel	3,678	298	12.34	53	654.14
Piggott	9,847	1070	9.20	57	524.56
Rector	6,962	703	9.90	52	514.97
CLEBUREN					
Concord	2,615	526	4.97	60	298.29
Heber Springs	13,606	1203	11.31	59	667.29
Quitman	4,127	539	7.66	57	436.44
West Side	8,715	406	21.47	50	1,073.28
Wilburn	1,014	150	6.76	60	405.60
CLEVELAND					
Kingsland	3,016	246	12.26	45	551.71
New Edinburg	1,373	209	6.57	50	328.47
Rison	4.161	696	5.98	52	310.88
Woodlawn	2,043	424	4.82	54	260.19
COLUMBIA					
Emerson	12,818	356	36.01	45	1,620.25
Magnolia	30,944	2731	11.33	45	509.88
McNeil	2,412	360	6.70	50	335.00
Taylor	6,667	374	17.82	45	801.94
Village	1,431	167	8.57	55	471.29
Waldo	3,599	598	6.02	49	294.90
Walker	956	260	3.68	55	202.23

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
CONWAY					
Nemo Vista	$ 2,410	407	$ 5.92	59	$ 349.36
Wonderview	3,437	446	7.71	50	385.31
So. Conway Co	25,661	2,644	9.71	62	601.73
CRAIGHEAD					
Bay-Brown	5,213	735	7.09	55	390.09
Westside	12,108	1,204	10.06	50	502.82
Brookland	6,512	828	7.86	56	440.43
Caraway	4,052	397	10.21	55	561.36
Jonesboro	64,444	4,354	14.80	60.5	895.47
Lake City	3,755	528	7.11	53	376.92
Monette	6,311	461	13.69	48	657.11
Nettleton	15,920	1,491	10.68	59	629.97
Valley View	7,994	821	9.74	54	525.79
CRAWFORD					
Alma	11,257	1,849	6.09	59.75	363.77
Cedarville	2,570	601	4.28	62	265.12
Mountainburg	3,870	774	5.00	61	305.00
Mulberry	2,958	434	6.82	52	354.41
Van Buren	30,601	3,573	8.56	60	513.87
CRITTENDEN					
Crawfordsville	6,274	717	8.75	42	367.51
Earle	7,718	1,197	6.45	48	309.49
West Memphis	44,835	6.053	7.41	55	407.39
Marion	16,433	1,948	8.44	56	472.41
Turrell	4,345	788	5.51	53	292.24
CROSS					
Cross Co.	11,384	951	11.97	47	562.62
Parkin	6,614	829	7.98	55	438.81
Wynne	22,853	2,771	8.25	49	404.11
DALLAS					
Carthage	2,798	213	13.14	56	735.62
Fordyce	14,333	1,352	10.60	59	625.48
Sparkman	4,531	486	9.32	54	503.44
DESHA					
Arkansas City	14,752	157	93.96	50	4,698.09
Delta Special	6,292	512	12.29	56	688.19
Desha-Drew	3,297	310	10.64	40	425.42
Dumas	17,925	2,166	8.28	55.75	461.37
McGehee	12,051	1,335	9.03	56	505.51

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
DREW					
Drew Central	$ 9.603	814	$11.80	55	$ 648.85
Monticello	18,469	1,987	9.29	55	511.22
Wilmar	2,151	270	7.97	55	438.17
FAULKNER					
Conway	44,194	4,194	10.54	60	632.25
Enola	843	173	4.87	60	292.37
Greenbrier	6,908	1,183	5.84	54	315.33
Guy-Perkin	1,585	288	5.50	60	330.21
Mayflower	4,558	550	8.29	60	497.24
Mt. Vernon	1,505	242	6.22	56	348.26
Vilonia	5,250	1,098	4.78	59	282.10
FRANKLIN					
Altus-Denning	1,578	296	5.33	50	266.55
Charleston	5,227	656	7.97	60	478.08
County Line	5,457	598	9.13	50	456.27
Ozark	14,625	1,370	10.68	50	533.76
Pleasant View	1,690	229	7.38	57.5	424.34
FULTON					
Mammoth Spring	3,359	492	6.83	56	382.33
Salem	6,350	712	8,92	53	472.68
Viola	3,593	428	8.39	56	470.11
GARLAND					
Cutter-Morn. St	5,112	496	10.31	65	669.92
Fountain Lake	10,347	739	14.00	57.5	805.08
Hot Springs	67,183	4,013	16.74	55.5	929.14
Jessieville	16,431	520	31.60	45	1,421.91
Lake Hamilton	21,777	2,692	8.09	62	501.55
Mountain Pine	4,966	615	8.07	54	436.04
GRANT					
Grapevine	1,982	189	10.49	69	723.59
Leola	1,927	154	12.51	65	813.34
Poyen	1,874	193	9.71	60	582.59
Prattsville	1,558	270	5.77	55	317.37
Sheridan	18,867	2,642	7.14	65	464.18
GREENE					
Delaplaine	3,053	314	9.72	56	544.48
Lafe	1,406	207	6.79	67	455.08
Marmaduke	3,711	522	7.11	56	398.11
Oak Grove	4,615	924	4.99	63	314.66
Paragould	14,098	1,460	9.66	58	560.06
Stanford	2,178	254	8.57	60	514.49
Green Co. Tech	14,832	2,017	7.35	55	659.55

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
HEMPSTEAD					
Blevins	$ 4,425	369	$11.99	55	$ 659.55
Hope	30,987	2,904	10.67	48	512.18
Saratoga	3,559	296	12.02	58	697.37
Spring Hill	2,107	264	7.98	55	438.96
Washington	2,589	236	10.97	55	603.37
HOT SPRING					
Bismarck	4,131	662	6.24	57	355.69
Glen Rose	4,263	736	5.79	65	376.49
Magnet Cove	22,597	700	32.28	46	1,484.95
Malvern	26,454	2,862	9.24	49	452.92
Ouachita	3,251	353	9.21	55	506.53
HOWARD					
Dierks	6,711	615	10.91	50	545.61
Mineral Spring	2,964	496	5.98	62	370.50
Nashville	15,530	1,611	9.64	59	568.76
Umpire	1,901	153	12.42	68	844.89
INDEPENDENCE					
Batesville	22,229	2,167	10.55	62	654.10
Cord-Charlotte	1,930	213	8.35	60	501.30
Cushman	1,420	290	4.90	60	293.79
Desha	1,436	291	4.93	60	296.08
Floral	1,227	198	6.20	63	390.41
Newark	14,086	408	34.52	45	1,553.60
Oil Trough	2,715	357	7.61	48	365.04
Pleasant Plns.	2,188	373	5.87	55	322.63
Southside	4,709	830	5.67	57	323.39
Sulphur Rock	5,308	250	21.23	60	1,273.92
IZARD					
Calico Rock	3,106	386	8.05	61	490.84
Melbourne	3,620	484	7.48	54	403.88
Mt. Pleasant	1,797	313	5.74	54	310.03
Rural Special	7,664	279	27.47	48	1,318.54
Oxford	992	168	5,90	65	383.81
JACKSON					
Beedeville	2,257	168	13.43	58	779.20
Grubbs	2,691	311	8.65	55	475.90
Newport	26,826	2,357	11.38	49	557.69
Swifton	3,695	258	14.32	55	787.69
Tuckerman	7,691	704	10.92	50	546.24

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
JEFFERSON					
Altheimer	$ 8,889	929	$ 9.57	56.5	$ 540.61
Dollarway	18,773	2,298	8.17	51	416.63
Humphrey	2,951	337	8.76	50	437.83
Linwood	2,405	217	11.08	55	609.56
Pine Bluff	107,861	7,217	14.95	57	851.89
Plum Bayou	1,963	194	10.12	59	596.99
Wabbaseka	2,882	240	12.01	55	660.46
Watson Chapel	25,426	3,445	7.38	58	428.07
White Hall	98,845	2,517	39.27	51	2,002.82
JOHNSON					
Clarksville	12,827	1,397	9.18	59	541.73
Coal Hill	1,464	241	6.07	64	388.78
Hartman	2,464	363	6.79	57	386.91
Lamar	5,731	922	6.22	60	372.95
Oark	1,003	170	5.90	55	324.50
LAFAYETTE					
Bradley	6,471	512	12.64	53	669.85
Lewisville	6,727	589	11.42	58	662.42
Stamps	11,131	871	12.78	53	677.32
LAWRENCE					
Black Rock	3,069	392	7.83	45	352.31
Clover Bend	1,448	122	11.87	52	617.18
Hoxie	6,418	862	7.45	48	357.38
Lynn	1,738	256	6.79	56	380.19
Sloan-Hendrix	2,919	552	5.29	55	290.84
Strawberry	2,005	269	7.45	57	424.85
Walnut Ridge	12,860	1,112	11.56	46	531.98
LEE					
Marianna	26,059	3,693	7.06	54	381.04
LINCOLN					
Gould	3,736	477	7.83	52	407.28
Grady	3,861	507	7.62	58	441.69
Star City	8,674	1,144	7.58	53	401.85
Glendale	2,054	262	7.84	54	423.34
LITTLE RIVER					
Ashdown	30,331	2,149	14.11	56.5	797.44
Winthrop	1,320	223	5.92	55	325.56

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
LOGAN					
Booneville	$ 9,649	1,234	$ 7.82	58	$ 453.52
Magazine	4,281	422	10.14	50	507.23
Paris	10,585	1,207	8.77	48	420.94
Scranton	2,686	456	5.89	55	323.97
LONOKE					
Lonoke	17,396	1,694	10.27	46	472.38
England	11,494	911	12.62	43	542.53
Carlisle	10,033	862	11.64	55	640.16
Cabot	20,743	3,412	6.08	54	328.29
Humnoke	1,690	287	5.89	51	300.31
MADISON					
Huntsville	10,961	1,582	6.93	55	381.07
Kingston	1,081	247	4.38	60	262.59
St. Paul	2,545	380	6.70	60	401.84
MARION					
Flippin	8,477	693	12.23	51	623.85
Yell-Summit	6,906	861	8.02	61	489.28
Marion Co.	2,419	376	6.43	60	286.01
Oakland	843	47	17.94	60	1,076.17
MILLER					
Bright Star	3,052	299	10.21	49	500.16
Genoa Central	4,111	536	7.67	55	421.85
Fouke	5,100	630	8.10	53	429.05
Garland	2,367	158	14.98	59	883.88
Texarkana	58,508	5,753	10.17	60	610.20
MISSISSIPPI					
Armorel	3,438	183	18.79	45	845.41
Blytheville	43,378	4,322	10.04	52	521.90
Dell	2,651	302	8.78	56	491.58
So. Miss. Co.	13,261	1,691	7.84	55	431.32
Etowah	1,207	203	5.95	56	332.97
Gosnell	3,001	1,598	1.88	50	93.90
Leachville	4,200	469	8.96	56	501.49
Luxora	3,736	699	5.34	55	293.96
Manila	5,846	770	7.59	61	463.12
Osceola	30,077	2,082	14.45	56	808.99
MONROE					
Brinkley	13,500	1,643	8.22	50	410.83
Clarendon	7,262	783	9.27	48	445.18
Holly Gorve	5,365	529	10.65	42	447.39

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
MONTGOMERY					
Caddo Hills	$ 4,123	601	$ 6.86	54	$ 370.45
Mount Ida	4,961	566	8.77	41	359.37
Oden	1,553	218	7.12	52	370.44
NEVADA					
Bodcaw	1,662	186	8.94	63	562.94
Cale	1,515	145	10.45	55	574.66
Laneburg Cent	1,468	146	10.05	55	553.01
Emmet	1,590	139	11.44	48	549.06
Oak Grove	655	200	3.28	62	203.05
Prescott	12,145	1,285	9.45	54	510.37
Willisville	1,244	78	15.95	63	1,004.77
NEWTON					
Deer	1,350	322	4.19	60	251.55
Jasper	4,120	562	7.33	64	469.18
Mount Judea	926	264	3.51	56	196.42
Western Grove	1,337	283	4.72	55	259.84
OUACHITA					
Bearden	5,178	604	8.57	54	462.93
Camden	24,488	2,043	11.99	58	695.21
Chidester	2,835	217	13.06	50	653.23
Fairview	19,253	1,645	11.70	50	585.20
Harmony Grove	7,075	654	10.82	57	616.63
Stephens	6,438	517	12.45	59	734.70
PERRY					
East End	2,984	424	7.04	60	422.26
Perry Casa	1,935	292	6.63	55	364.47
Perryville	7,355	855	8.60	52	447.32
PHILLIPS					
Barton	4,907	684	7.17	50	358.70
Elaine	9,373	890	10.53	57	600.29
Helena W. Hel.	53,246	4,710	11.30	50	565.24
Marvell	7,958	1,106	7.20	48	345.37
Lake View	1,806	359	5.03	70	352.14
PIKE					
Delight	3,037	376	8.08	54	436.16
Glenwood	4,817	453	10.63	58	616.75
Kirby	3,599	456	7.89	50	394.63
Murfreesboro	6,111	605	10.10	57	575.75

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
POINSETT					
Common	$ 1,470	202	$ 7.28	65	$ 473.02
Harrisburg	9,711	1,127	8.62	47	404.98
Lepanto	4,598	616	7.46	57	425.46
Marked Tree	7,303	973	7.51	56	420.32
Trumann	12,359	1,744	7.09	44	311.81
Tyronza	2,073	242	8.57	52	445.44
Weiner	10,017	470	21.31	52	1,108.26
POLK					
Acorn	2,651	349	7.60	55	417.78
Hatfield	2,268	303	7.49	55	411.68
Mena	16.093	1,759	9.15	55	503.19
Van-Cove	2,726	354	7.70	58	446.63
Wickes	2,548	304	8.38	59	494.51
POPE					
Atkins	5,800	1,071	5.42	52	281.61
Dover	4,274	965	4.43	55	243.60
Hector	2,304	597	3.86	52	200.68
Pottsville	2,249	510	4.41	55	242.54
Russellville	177,589	4,118	43.13	50	2,156.26
PRAIRIE					
Des Arc	9,430	888	10.62	52	552.21
Devalls Bluff	5,947	553	10.75	50	537.70
Hazen	9,357	609	15.36	53	814.32
PULASKI					
Little Rock	441,817	19,038	23.21	61	1,415.63
N. Little Rock	163,752	9,573	17.11	60	1,026.34
Pulaski Co.Sp	370,443	28,036	13.21	61	806.00
RANDOLPH					
Biggers-Reyno	4,313	274	15.74	44	692.60
Maynard	3,247	596	5.45	66	359.57
Pocahontas	15,400	1,607	9,58	52	498.32
Randolph Co.	2,346	324	7.24	54	391.00
ST. FRANCIS					
Forrest City	40,303	5,007	8.05	46	370.27
Hughes	10,216	1,373	7.44	40	297.63
Palestine	2,567	591	4.34	52	225.86
Wheatley	4,217	372	11.34	47	532.79

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
SALINE					
Bauxite	$18,236	605	$30.14	52	$1,567.39
Benton	31,271	3,763	8.31	60	498.61
Bryant	29,019	3,811	7.61	55	418.80
Harmony Grove	3,348	544	6.15	70	430.81
Paron	2,368	325	10.08	69	695.29
SCOTT					
Waldron	8,408	1,518	5.54	43	238.17
SEARCY					
Leslie	2,232	324	6.89	60	413.33
Marshall	6,257	804	7.78	48	373.55
St. Joe	1.762	269	6.55	56	366.81
Witts Springs	856	98	8.73	58	506.61
SEBASTIAN					
Fort Smith	203,613	11,127	18.30	56	1,024.74
Greenwood	15,342	1,872	8.20	60	491.73
Hackett	2,742	456	6.01	60	360.79
Hartford	3,232	336	9.62	55	529.05
Lavaca	4,594	696	6.60	67	442.24
Mansfield	5,597	876	6.39	55	351.41
SEVIER					
DeQueen	14,019	1,391	10.08	59	594.62
Gillham	3,283	348	9.43	56	528.30
Horatio	3,539	451	7.85	53	415.89
Lockesburg	3,776	454	8.32	52	432.49
SHARP					
Cave City	4,891	983	4.98	65	323.41
Evening Shade	1,581	290	5.45	60	327.10
Highland	19,933	1,196	16.67	60	999.98
Williford	2,897	289	10.02	61	611.48
Poughkeepsie	923	119	7.76	64	496.40
STONE					
Mountain View	7.403	977	7.58	45	340.98
Stone Co.	1,663	369	4.51	45	202.80
Fifty-Six	740	153	4.84	66	319.22
Rural Special	1,369	213	6.43	55	353.50

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
UNION					
El Dorado	$71,513	5,083	$14.07	58	$ 816.01
Huttig	3,287	326	10.08	54	544.47
Junction City	7,165	923	7.76	58	450.24
Mount Holly	3,048	260	11.72	50	586.15
Norphlet	4,886	634	7.71	59	454.69
Parkers Chap.	4,395	389	11.30	60	677.89
Smackover	8,541	773	11.05	54	596.65
Strong	5,302	507	10.46	50	522.88
Union	2,306	304	7.59	56	424.79
VAN BUREN					
Alread	661	98	6.74	55	370.97
Clinton	7,676	957	8.02	59	473.23
Scotland	826	147	5.62	55	309.05
Shirley	7,693	508	15.14	57	863.19
Southside	2,805	477	5.88	57	335.19
WASHINGTON					
Elkins	4,452	557	7.99	55	439.61
Farmington	6,310	782	8.07	64	516.42
Fayetteville	81,693	4,849	16.85	66	1,111.93
Greenland	5,869	496	11.83	57	674.46
Lincoln	8,713	908	9.60	61	585.34
Prairie Grove	8,032	992	8.10	65	526.29
Springdale	78,238	6,644	11.78	54	635.89
West Fork	5,191	760	6.83	60	409.82
Winslow	1,858	242	7.68	60	460.66
WHITE					
Bald Knob	12,171	1,398	8.71	47	409.18
Beebe	12,568	1,599	7.86	59	463.73
Bradford	4,796	627	7.65	52	397.75
Central	2,485	395	6.29	61	383.76
Griffithville	3,008	221	13.61	55	748.60
Judsonia	3,763	606	6.21	51	316.69
Kensett	4,285	541	7.92	45	356.42
McRae	2,796	315	8.88	55	488.19
Pangburn	3,335	620	5.38	56	301.23
Rose Bud	3,417	503	6.79	58	394.01
Searcy	39,762	2,749	14.46	55	795.53
WOODRUFF					
Augusta	11,630	988	11.77	49	576.79
Cotton Plant	4,092	445	9.20	49	450.58
McCrory	8,463	964	8.78	47	412.62

COUNTY District	ONE MILL YIELD	ADA	ONE MILL YIELD PER ADA	DISTRICT MILLAGE	TOTAL MILLAGE YIELD PER PUPIL
YELL					
Belleville	$ 1,252	300	$ 4.17	30	$ 125.20
Danville	5,386	543	10.75	51	548.13
Dardanelle	11,154	1,409	7.92	52	411.65
Fourche Valley	1,429	163	8.77	42	368.21
Havana	2,271	262	8.67	51	442.06
Ola	3,249	481	6.75	50	337.73
Plainview-Rov	2,645	273	9.69	40	387.55

APPENDIX D

THE EFFECT OF AMENDMENT 59

Two years ago, the citizens of Arkansas adopted Amendment 59 to the state constitution. We are now in the process of discovering the effects of the amendment. Three major ones are:

1. A severe challenge to the local tax base for schools.
2. A set of massive shifts in the tax base.
3. The creation of a set of circumstances which will make local millages more difficult to raise.

1. The Local Tax Base: The Amendment's advocates cited a ten percent limit on tax increases. As many taxpayers have discovered, that didn't mean them. It meant that the taxing unit - the school district - could not receive more than a ten percent increase from the tax on real property. This did not mean a ten percent increase in local funds since utilities and personal property were frozen. Districts can and have received more than a ten percent increase if it was based entirely upon what was euphemistically termed "newly discovered property" which meant real property which had escaped the eye of the assessor in the past. This seemed to be going to help schools.

Several events have caused a more careful and cautious definition of this increase. First, the ten percent increase on property did not materialize for a number of reassessed districts.

Second, the school districts which seemed fortunate in receiving a greater than ten percent increase on real property, due to the "newly discovered" property, are actually in a poorer condition than if they had not done so. This is because their new millage will be set at the lowest possible rate, that which will create no new income from previously assessed property. Thus, when the other forms of property are brought in line with the new millage, as described later in the paper, the school will receive the maximum possible cuts in its income from personal and utility property.

Third, some forms of property have become other forms. House trailers have been assessed as personal property. In a number of the reassessed school districts, these same trailers have been redesignated as real property. Thus, the personal property yield has been lowered and will remain so lowered for the period of its freeze, and the ten percent increase on real property can be accounted for at least, in part, by these same house trailers having been changed in category. The result is only a slight increase in total local dollars to support schools, while costs are rising at a far more rapid rate.

2. Tax Shifts: One major effect of Amendment 59 will be to shift a larger portion of the property tax base from utilities and personal property to real property. It will

take several years to accomplish this, but it will be accomplished unless the Amendment is further amended. Since hindsight is always clearer than foresight, it is now evident that this situation might have been avoided by adopting the proposed Constitution, or at least its property classification concept. Several states such as Louisiana and Massachusetts use it successfully. This did not occur in Arkansas, and the tax burden will shift on a schedule. The schedule has two parts. The first concerns personal property. Personal property yield is frozen for five years after real property is reassessed. It was assumed by Amendment 59 that this period of time would permit the new tax rate on real property to account for the frozen yield on personal. The Amendment is rather vague as to the details of what will happen under the real situation but does require the same millage on personal, as on real property, at the end of the fifth year. Thus, it may be concluded that personal property tax yield will drop significantly in the sixth year after reassessment. This accomplishes the first part of the tax shift.

The second move starts in the sixth year and affects collections through the eleventh. (The assessment changes in years 6 through 10 affect collection in years 7 through 11.) During the sixth year, the frozen tax receipts from utility and carrier property is to be compared with the yield which would be attained if the lowered millage on real property was applied. The difference will be divided by five, and one-fifth of the difference will be deducted from the tax yield on utilities for the next five years until the millage and the yield match.

The results of the schedule are twofold:

1. Any tax increase voted during the planned yield slashing will raise only the real property tax receipts. It has the effect of ultimately cutting the losses on personal and utility property but will gain no added income from them, when voted.

2. The next result, if millages are unchanged, will be a loss in the local income of school districts. The permissible ten percent increase from real property will more than be offset by the drop in collections from the other classifications. The more a district has depended on personal and utility property, the worse its loss will be. The school districts which currently have large incomes from utility complexes will find themselves short of local funds.

3. Difficulty With Millage Increases: Millages will be hard to raise after reassessment for three reasons; two of which are logically derived from the situations already described and the third from a rather different source. The two evident causes are:

   a. People who have received higher tax bills as a result of reassessment are predictably not prone to further increase such bills; and

b. Tax increases will affect the real property holder more heavily. It will not be possible to show that utilities, for example, will shoulder the greater burden and that the cost to the farmer or homeowner will be slight. Actually, paying a sizeable increase will be less attractive to the average taxpayer than allowing commercial enterprise to do so.

The third difficulty results from the effect of reassessment on the historically under-assessed counties. In the past, they have been able to hide their low assessment ratios by demonstrating a millage rate approximating the state average. This gave the appearance of an acceptable and comparable effort to support schools. The reassessment has had the effect of changing this. The lack of effort is made immediately evident by the very low new millages. Evident low effort may prove embarrassing to some, but embarrassment is less expensive than higher taxes. Since the State of Arkansas cannot set a minimum millage for schools, as the Courts have held that such an attempt would be in violation of Amendment 40, local willingness to tax, coupled with the threat of the withholding of state school aid, are the only hope for increased local effort. Such hope seems quite inappropriate as the local disinclination to tax, coupled with reductions in state aid, could further disequalize the current level of educational opportunity available to Arkansas youth, and this has already been declared unconstitutional in Alma vs. Dupree.

Such a condition would hardly be inspiring to communities who will find themselves paying rather respectable millages after reassessment. Their desire to further increase their commitment to schools would be understandably lowered, should they note the contrast between their effort and that of the undertaxing school districts. Actually, to create equity in the sense of equitable effort, many school districts should have their current taxes cut. The replacement funds would come from increases levied on those which have not exerted themselves to the average level of the state in the past. This cannot reasonably be expected to occur voluntarily. Some changes to the present laws must be made to halt the victimization of one set of taxpayers by another.

The following conclusions concerning Amendment 59 at this point in time seem all to plausible.

1. Over the next 14 years, the tax base of the state will increase, but the millages will be lowered to a point where tax receipts will be less than at present. To stay even, most local school districts will have to increase millage with the burden falling more on real property and on the smaller taxpayer.
2. Millage rates will vary greatly between counties to the extent that assessment ratios varied prior to the reassessment.

3. Local millage will be difficult to raise because of the tax base shifting from personal and utility property to real property.

4. The predictable short fall of local tax receipts will necessitate added taxes at the state level, merely to maintain the quality of school programs.

(Summary of a report to the Arkansas School Study Council by Dr. Martin W. Schoppmeyer.)

APPENDIX E

State of Arkansas
DEPARTMENT OF EDUCATION
STATE EDUCATION BUILDING
LITTLE ROCK, ARKANSAS 72201

STATE BOARD OF EDUCATION

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DON R. ROBERTS, Director
General Education

TELEPHONE
371-1461

September 10, 1982

TO: Mr. Jim Wooten, Chairman
School Finance Study Committee

FROM: Don R. Roberts DRR

As a result of your questions to Mr. Earl Willis and my subsequent conversation with you concerning further clarification of the position of the General Division of the Department of Education, I am providing the following information:

(1) I will advise the State Board of Education at its meeting Monday, September 13, 1982, of the need to develop a comprehensive plan for establishing standards of quality and/or policies, regulations and criteria for accrediting schools under the authority of the State Board of Education.

(2) A comprehensive plan will be developed by the Department staff which will provide for the involvement of representatives of institutions of higher education, school administrators and teachers in recommending "standards" to the State Board of Education.

(3) The plan will provide for public hearings prior to and following the development of "standards."

(4) I will recommend that the plan be implemented within 60 days of the repeal of Section 80-4606 of Act 229 of 1969.

I hope this will provide the confirmation you desire.

DRR/dg

"An Equal Opportunity Employer"

APPENDIX F

COSTS INVOLVED IN THE ATTAINMENT OF NORTH CENTRAL ACCREDITATION FOR ALL ARKANSAS SCHOOL DISTRICTS

M.W. Schoppmeyer

Research Report 83-4
Arkansas School Study Council
October 1982

NORTH CENTRAL ACCREDITATION:

The size of a school district in terms of enrollment has a definite bearing upon North Central Accreditation in Arkansas. There are 156 school districts with less than 500 students in ADM in the State. Of these, 6 are members of the NCA, 150 are not. There are 109 distircts that have 500 to 1000 students. Of these, 36 are accredited. Thus, of the 265 school districts of 1000 or less, 42 are accredited. Of the 105 larger than 1000, only 8 are not accredited and of those only 1500 or larger, only one is not listed as NCA accredited in the January, 1982 Annual Statistical Report of the Public Schools of Arkansas, and has not received accreditation since January. It must be concluded that the smaller the school district the less likely its accreditation. This data is summarized on Table 1.

For these reasons only a treatment of small, less than 1000 students was made. All school districts of 1045 students and less which are members of the North Central Accreditation are listed in Table II.

There are a number of reasons why a given school district is not a member of the NCA. A specific cause may range from choice to fiscal inability. This paper, however, must assume that cost is indeed the major factor. Thus, conclusions would be applicable only to a general average situation and not to any specific district.

COST FACTORS

Cost factors holding schools back from North Central Accreditation are multiple. They are:

1. Added courses at the secondary level.
2. Additional personnel.

    To offer the new courses.

    To provide for planning periods for the secondary staff.

    To provide support services.

3. Added classroom space.
4. Added library books.
5. Membership fees.

These will be considered individually.

1. Additional courses.

3.20 North Central accreditation requires the following secondary course offerings:

PROGRAM OF STUDIES: The school shall offer and teach at least 38 Carnegie units or their equivalent each year in grades 9 through 12, including the areas listed below. In schools with other than a four-year organization, these units shall be offered and taught in conjunction with their associated schools containing those grade levels. Schools which average fewer than 75 students in each grade 9 through 12 may alternate course offerings over a two-year period provided that at least 34 units are offered and taught annually and that at least 38 units are offered and taught each two-year period. A maximum of 4 units of correspondence offerings, meeting the requirements of Standard 2.71 (h), may be accepted toward meeting the offering totals.

Written requests for variation in the distribution of offerings required in Standards 3.31 through 3.38 will be considered by the State Committee.

On recommendation of the State Committee, variations from Standards 3.31 through 3.38 may be approved without citation in a school enrolling such a uniquely constituted student body that a different distribution is desirable.

3.31 LANGUAGE ARTS (e.c., English, reading, speech, journalism): 4 units

3.32 SCIENCE: 4 units

3.33 MATHEMATICS: 4 units

3.34 SOCIAL STUDIES: 4 units

3.35 FOREIGN LANGUAGES: at least 2 units of 1 foreign language.

3.36 FINE ARTS: at least 1 unit in art and 1 unit in music. Instruction in unified humanities courses, if they include content in music and art, may be substituted for these areas.

3.37 PRACTICAL ARTS (business, industrial or vocational courses, homemaking, agriculture): 4 units.

3.38 HEALTH AND PHYSICAL EDUCATION: 1 unit.

To staff a school to meet North Central requirements also means:

1. Provide all secondary teachers with a planning period during a six period day (Standard 4.72).

2. That the teacher of a given subject is certified to teach it. The two most general subject are deficiencies in non-North Central schools in Arkansas are language and advanced mathematics. This has no relationship with the present market for teachers as, although mathematics instructors are in short supply, there is a surplus of language teachers.

This has the effect of requiring the employment of 7 teachers to offer 34 courses in a 6 period day. A 30 credit offering would be bare minimum and require some supervision of correspondence courses and would require 6 teachers. It should further be noted here that each teacher would have 5 different daily preparations which is a load most teachers would resent.

TEACHER LOAD:

A further set of parameters to teacher utilization is NCA's requirement on teaching load.

STAFFING AND INSERVICE:

4.70 STUDENT/PROFESSIONAL STAFF RATIO: The ratio of students to teachers and other professional staff members shall not exceed 25 to 1. Only that portion of a staff member's time devoted to duties in the high school shall be counted in determining the student/professional staff ratio. The number of teachers employed in the high school shall be adequate to provide effective instruction, direction of extra-classroom activities, counseling, and other educational services.

4.71 TEACHING LOAD: The teaching load shall permit teachers to have time to perform their duties. Except in certain activity-type classes such as typewriting, physical education, and music, the daily student load for each teacher shall not exceed 170 students.

When several staff members participate in a cooperative teaching project, the length of time of each person's participation shall be included when computing the individual teacher's load.

Exceptions to this standard shall be approved by state committees when evidence is submitted that teachers are regularly provided with clerical and or paraprofessional help for non-teaching duties.

OTHER STAFF REQUIREMENTS:

North Central Accreditation requires the employment of specialists in support areas as well as teachers.

1. ADMINISTRATIVE AND SUPERVISORY PERSONNEL:

2.80 SUPERINTENDENT: The school shall be part of a system employing a full-time superintendent.

Independent or private schools which are not part of a school system shall employ a full-time principal or headmaster. Schools in systems that employ a single superintendent for two or more districts and have a full-time principal employed in each school may be considered in compliance with this standard, subject to the approval of the State Committee.

2.81 PRINCIPAL: A school with an enrollment of fewer than 250 students shall employ a principal who devotes at least half-time to the administration and supervision of the high school. A school with an enrollment of 250 or more students shall employ a full-time or full-time equivalent principal.

2.82 ASSISTANT PRINCIPAL: To permit the principal to have sufficient time to engage in improvement of instruction, assistant principals shall be provided as follows: When enrollments exceed 500 students, at least 1 half-time assistant principal; when enrollments exceed 1,000 students, at least 1 full-time assistant principal. Thereafter, for each additional 1,000 students or major fraction thereof, at least 1 full-time assistant principal shall be provided.

The school shall be encouraged to attempt a variety of approaches to administrative staffing and to submit its plans to the State Committee for approval.

In districts which are independent of elementary schools and in which the superintendent also serves as the building principal, at least 1 half-time assistant principal shall be added to these requirements.

2. SCHOOL HEALTH SERVICES:

6.20 A full-time or part-time nurse shall be available to coordinate an identification, referral, and follow-up program for students who have health problems.

6.30 The school's health program shall require maintenance of health records and shall provide adequate facilities and equipment.

3. GUIDANCE SERVICES:

6.40 The school shall provide guidance services to all students in the solution of various types of educational, vocational, social, civic, and personal problems.

6.50 The guidance services shall provide counseling, appraisal, staff consulting, referral, educational and occupational planning, and follow-up activities.

6.60 The school shall provide the necessary facilities, clerical help, and materials for effective guidance and counseling services. The space provided for guidance services shall ensure privacy for effective counseling.

6.70 The school shall provide qualified guidance counselors at a ratio of 1 for each 450 students, with not less than a half-time counselor. The school is encouraged to use a variety of approaches to guidance services including individual school ratio adjustments. It may use counselors, supportive personnel, and teachers provided such plans for organizational changes are approved by the State Committee.

(To determine the number of guidance counselors required for the school, divide the number of students by 450. Thus, a school having 585 students would require 1.3 counselors. A school having 300 students would require an equivalency of .67 counselors.)

4. SERVICES FOR STUDENTS WHO HAVE EXCEPTIONAL NEEDS:

6.80 Services shall be available throughout the school district for students whose exceptional abilities, talents, or handicaps represent unique needs.

6.90 Appropriate materials and facilities shall be available for students who have exceptional needs.

5. PROFESSIONAL MEDIA PERSONNEL:

8.30 The professional staff shall provide such services as instructing students in the use of the media center, assisting teachers in locating and utilizing resources, and producing graphs and other materials. In addition, the professional staff shall develop a plan for the evaluation and selection of materials, utilizing standard lists and the judgements of the teaching staff. To provide these services, The equivalents of the following numbers of professional media persons (qualified as librarians or audio-visual specialists) are required:

ENROLLMENT	QUALIFIED SPECIALISTS REQUIRED
Fewer than 300 students.	At least 1 half-time specialist.
From 300 to 1,499 students.	At least 1 full-time specialist.
1,500 students and over	At least 2 full-time specialist.

In meeting the above standards, the school shall employ at least one qualified librarian on a half-time basis.

CLASSROOM SPACE:

In all probability districts moving into North Central memberships will require additional classroom space. It is not possible to estimate this from the currently available date. Library space, however, is clearly defined.

8.20 INSTRUCTIONAL MATERIALS CENTER AND EQUIPMENT: The center shall be attractive, easily accesible, well-lighted, and appropriately equipped. It shall accommodate the following proportions of the enrollment at reading stations:

--Schools enrolling up to 1,000 students: 8%, but not fewer than 40 students.

--Schools enrolling from 1,000 to 1,999 students: 7%, but not fewer than 80 students.

--Schools enrolling 2,000 students or more: 5%, but not fewer than 140 students.

The center shall not be used as a study hall requiring supervision by the professional staff and reducing reading stations to fewer than the numbers specified above. Sufficient workroom and storage space shall be provided.

The library shall be housed in the school building and be open throughout the school day.

REQUIRED MATERIALS:

In addition to personnel, North Central Membership requires a minimum library collection.

8.10 ADEQUACY OF COLLECTION: No fewer than 3,000 volumes, exclusive of textbooks and appropriate for instructional needs, shall be provided. The minimum volumes required for various enrollments are:

ENROLLMENT	MINIMUM VOLUMES REQUIRED
Fewer than 200 students	3,000
200-499 students.	3,000 plus 8 volumes for each student beyond 500.
1,000-1,999 students	8,400 plus 4 volumes for each student beyond 1,000.
2,000 students and over.	12,400 volumes for each student beyond 2,000.

The program shall consist of a balanced collection of print materials, non-print materials, and instructional equipment and supplies adequate in quality and quantity to meet the needs of students in all areas of the school program.

Newly organized schools will be given a reasonable amount of time to meet the minimum volume requirements.

The media program must also be supported at a definite rate.

Federal Chapter II funds cannot be used to satisfy this requirement and to extend it, as federal aid cannot surplant, but only supplement local effort.

8.40 MEDIA PROGRAM EXPENDITURES: After the school has acquired a minimum balanced print and non-print collection, the annual expenditure for books, magazines, and the rental and purchase of audio-visual materials (exclusive of textbooks and equipment) shall be:

ENROLLMENT	EXPENDITURE
Fewer than 500 students.	$6.00 per student
From 500 to 999 students.	$3,000 for the first students plus $4.00 per student above 500.
From 1,000 to 1,999 students.	$5,000 for the first 1,000 students plus $3.50 per student above 1,000.
2,000 students and over.	$8,500 for the first 2,000 students plus $2.50 per student above 2,000.

To keep the faculty informed of current curricular trends and research findings, the school system shall make available a library of professional books and periodicals.

The contributions of federally funded programs may be included in meeting this standard.

8.50 To permit media specialist to perform essential services for faculty and students, adequate technical and clerical help shall be provided.

8.60 All media materials and equipment shall be maintained adequately, with provisions made to replace obsolete materials and worn-out equipment on a regular basis.

8.70 The professional media staff, in concert with the faculty, shall develop a statement of policy for the selection, and evaluation of reference materials, instructional materials for the library, and textbooks. The policy statement shall have school board approval.

8.80 Adequate and appropriate types of instructional materials and equipment for all areas of the school program shall be provided in the amount and types needed to accomplish the instructional objectives.

8.81 Instructional materials shall be evaluated periodically in terms of their adequacy for the students and the program of the school.

8,90 Records of acquisition, classification, cataloging, circulation, and financing shall be accurate and current. An alphabetically arranged card catalog, using a recognized system, and a shelf list of holdings shall be maintained.

MEMBERSHIP FEES:

Membership fees for the Association amount to $150 per year per school and probably presents the least barrier to membership in terms of cots.

Review of Class A Standards

A. Personnel

All but two schools in the state which are not accredited by NCA have attained Class A status with the Arkansas State Department of Education. There are a number of cost factor differences.

1. Program of Studies

The Quality Education Act of 1969 requires:

In order to provide an opportunity for each student to have experience in several fields, a minimum program shall offer:

Class A-24 units. (It is recommended that all Class A schools provide instruction in fine arts and foreign languages and the services of a certified guidance counselor.)

The distribution of units shall include:

4 units of English

3 units of Mathematics

3 units of Social Studies

2 units of Science

3 units of Practical Arts (Such as Business Education, Home Economics, Vocational Agriculture, and Industrial Arts)

1 unit of Health and Physical Education

A two-year alternation of subjects may be approved. This means that to achieve North Central status 10 classes and a counselor must be provided.

2. Teaching Load

REGULATION 9. The Teaching Load

a. The maximum teaching load is seven (7) periods daily, including study hall assignments for a short period schedule, and six (6) periods daily including study hall assignments for a long period schedule. Except for activity type classes such as physical education, typing, and music, a teacher shall not be assigned more than 180 pupils daily.

The NCA loads of five periods plus a free period for each secondary teacher would require an added 16 2/3 % more teachers.

3. Elementary Load

REGULATION 1. Grader per teacher

Class A. The school shall have no teacher with more than two (2) grades.

North Central has no specific rule paralleling this one but no elementary school in the state with more than 1 grade per teacher has been accredited.

4. Administrators

b. Time Assignment of Principal

A secondary school with an enrollment of 500 or more, shall have a principal who devotes most of his time to administrative and supervisory services.

In a secondary school with an enrollment of 250-499, the principal shall devote not less than half time to administrative and supervisory services.

In a secondary school with an enrollment less than 250, the principal shall devote not less than two (2) periods a day to administrative and supervisory services.

North Central requires a full time principal for schools over 250 and a half time below that figure. An assistant principal (1/2 time) is required for schools over 500 students.

5. Library. Media Personnel

In secondary schools with an enrollment of 500 or more, the librarian shall devote full time to library services.

In schools with an enrollment of 250-499, the librarian shall devote at least one half (1/2) time to library services.

In schools with an enrollment of less 250, the librarian shall devote at least two (2) periods per day to library services.

Under NCA a half time person is needed by schools of under 300 and a full time person above that number.

Therefore to satisfy the personnel requirement Class A schools will have to add teachers, administrators, counselors and media personnel.

B. Media Expenditures

The Quality Education Act requires the following for Secondary Schools.

Library Expenditures.

a. A minimum collection of 900 books appropriate for the instructional needs of pupils, or at least five (5) books per pupil, whichever is larger, shall be provided in the library. This collection is exclusive of textbooks, encyclopedias, and dictionaries.

b. After the library is supplied with minimum collection, the annual expenditure for printed materials shall be as follows:

$2.00 per pupil for the first 200 pupils, but not less than $400.00; $1.00 per pupil for the next 300 pupils; and $.75 per pupil for each pupil enrolled above 500.

For Elementary Schools

Library

A. The number of school-owned library books, per pupil, exclusive of supplementary readers, encyclopedias, and dictionaries, required as a minimum collection is indicated by the following table:

Enrollment	A	B	C
Schools with fewer than 100 pupils	6	5	4
Schools with 100 or more pupils	5	4	3

All schools shall have a minimum collection of 350 books.

Schools are encouraged to supplement their library collection with books from the county, regional, or state libraries.

b. The School shall provide annually for library books, magazines, and library material, an amount equal to or in excess of:

Class A--per pupil enrolled: $2.00

Class B--per pupil enrolled: $1.50

Class C--per pupil enrolled: $1.25

North Central requires a minimum collection of 3000 volumes plus 8 per child for enrollment over 200. Expenditures must be $6 per child for the first 500 students, $4 per child over 500. The required increase would range from 2100 books plus an increase of $4 per child per semester in book purchases.

Cost Estimates

There are several ways to approach the estimation of added costs involved in the general attainment of North Central Standards. First calculate from North Central minimum requirements. Such an estimate however is impossible for staff factors as it would be based upon an assumed even distribution of students. It can be used however for library requirements although it also assumes only minimal Class A collection and expenditures.

2. Calculation can be on the basis of difference between North Central requirements and current district expenses. This would seem inappropriate because the Quality Education Act requires a minimum class size of 15, which NCA does not. Therefore, personnel projections would not accrue equally. Further, many districts have achieved NCA status by paying a lower than county average salary to their staffs. This has a tendency to hide the cost of NCA membership.

3. Calculate the cost from existing NCA districts by interpolation. This assumes that the presently NCA accredited district is operating at

maximum efficiency and that the smallest district so accredited represents and irreducable minimum staff size.

4. Calculate on some combination of the above. It was determined to calculate staff needs on the basis of No. 3, current NCA district staff pattern. Salary amounts were taken from the acreage salary paid certificated personnel in the state. Library needs were calculated on the basis of No. 2, the increase in NCA standards over Class A, assuming that all non-NCA schools were at Class A minimums. NCA membership fees will be added in terms of the first method, NCA standards. Capital Outlay needs will be estimated on the basis of the second system. Since NCA requires 10 more units than Class A accreditation a need for at least 2 additional classrooms was assumed. Finally, 1980-81 school year statistics were used as full data is available and oranges would be compared with oranges.

There is one evident drawback to these choices. Costs have risen since 1980-81. A 10% increase might well be added in the final cost data.

Calculations

A. For schools of 310 ADM or less

1. Staffing costs

The smallest NCA school district is Gillett with an ADM of 305 and a staff of 24.4 in 1980-81. All districts of 310 or less were raised to this staffing level except for Grannis and Oakland. Those two were not included in the calculation for this paper as one reflects a temporary situation and the other a court order.

Added Personnel
619.8 staff @ 15,600 = 9,668,880
Fringe Benefits - Est 22%
Social Security 6.7%
Retirement 12.29%
Unemployment Ins. 3.3%
Health Insurance (State) = 2,127,154

2. Library

Upgrade Collections (89) Districts) = 2,242,800
2100 x 12 x 89
Increased Expense
$4.00 x 250 x 89 = 89,000

3. Dues

150 x 89 = 13,350

4. Capital Outlay

2 classrooms 900 sq. ft
@ $38 per sq. ft = 68,400
68,400 x 89 = 6,089,600

B. For districts of 311-410

Fourty One Districts

The basis for staffing was Taylor, which employed 26 professional staff in 1980-81.

1. Staffing Costs

   161 staff @ 15,600 = 2,519,400

   Fringe Benefits @ 22% = 554,268

2. Library

   1250 books @ $12.00 x 41 = 615,000

   Increased Expense

   $4.00 x 250 x 41 = 57,400

3. Dues

   $140 x 41 = 6,160

4. Capital Outlay

   2 classrooms @ 900 sq. ft. = 2,804,400

C. For Districts of 411-510

There are 24 districts in this group. Staffing was calculated on Cotton Plant which had 31 persons in 1980-81.

1. Staffing costs

   92.5 staff @ 15.600 = 1,433,000

   Fringe Benefits

   @ est 22% = 317,460

2. Library

Upgrade Collection

750 x 12 x 24 = 216,000

Increased Expenses

$4.00 x 350 x 24 = 33,600

3. Dues

24 x 150 = 3,600

4. Capital Outlay

3 classrooms @ 900 sq. ft. @ $38 per sq. ft x 24 = 2,462,400

D. For districts of 511 - 610

The basis for staffings was Danville which had 34 staff in 1980-81. There are 28 schools in this group.

1. Staffing Costs

58.2 staff @ 15,600 = 907,920

Fringe Benefits @ 22% (est) = 199,742

2. Library

Upgrade Collection

650 x 12 x 28 = 218,400

Increased Expenses

550 x 4 x 28 = 61,600

3. Dues

28 x 150 = 4,200

4. Capital Outlay

4 classrooms @ 900 sq. ft @ $38 per sq. ft x 28 = 7,660,800

E. For school districts of 611 to 710

Staffing was calculated on Waldo which had 40 persons employed in 1980-81. There were 16 districts in this group.

1. Staffing Costs

71.5 persons @ 15,600 = 1,115,400

Fringe Benefits

@ 22% (est) = 245,388

2. Library

Upgrade Collections

850 x 12 x 16 = 41,600

3. Dues

150 x 16 = 2,400

4. Capital Outlay

4 classrooms @ 900 sq. ft. @ $38 per sq. ft x 16 = 4,377,600

F. For School Districts of over 711.

Thirty three school districts are not accredited. Staff estimates were taken from closest size NCA school or an average of close schools.

1. Staffing Costs

137.5 staff @ 15,600 = 2,145,000

Fringe Benefits

@ 22% (est) = 471,900

2. Library

Upgrade Collection

1000 x 12 x 33 = 396,000

Additional Expenses

800 x 4 x 33 = 105,600

3. Dues

150 x 33 = 4,950

4. Capital Outlay

5 classrooms @ 900 sq. ft. @ $38 per sq ft x 33 = 11,286,000

C. Totals

1. Added Personnel Cost

a. Salary

0 - 310	9,668,880
311 - 410	2,519,400
411 - 510	1,443,000
511 - 610	907,920
611 - 710	1,115,400
711 -	2,145,000
Total	17,799,600

b. Fringe Benfits

0 - 310	2,127,154
311 - 410	554,268
411 - 510	317,460
511 - 610	199,742
611 - 710	245,388
711 -	471,900
Total	3,915,912
Grand Total	21,715,512

2. Added Library Costs

a. Upgrading Collections

0 - 310	2,242,800
311 - 410	615,000
411 - 510	216,000
511 - 610	218,400
611 - 710	163,200
711 -	396,000
Total	3,851,400

b. Added Expenses

0 - 310	89,000
311 - 410	57,400
411 - 510	33,600
511 -610	61,600
611 - 710	41,600
711 -	105,600
Total	388,800
Grand Total	4,240,200

3. Added Dues

0 - 310		13,350
311 - 410		6,150
411 - 510		3,600
511 - 610		4,200
611 - 710		2,400
711 -		4,950
	Total	34,650

4. Capital Outlay

0 - 310		6,087,600
311 - 410		2,804,400
411 - 510		2,462,400
511 - 610		7,660,800
611 - 710		4,377,600
711 -		11,286,000
	Total	34,678,800

Total One Time Costs

Library books		3,851,400
Capital Outlay		34,678,800
	Total	38,530,200

Total Recurring Costs

Salary and Fringe Benefits		21,715,510
Library Expenses		388,800
Dues		34,650
	Total	22,138,960

To the latter figure an additional 10% should be added for teaching materials, utilities, and maintenance.

Estimate	2,213,896
Grand Total	24,352,856
Grand Total Both Types of Expenses	62,883,056

A WORD ABOUT THE LARGER SCHOOLS

Judge Simpson, in his findings of fact, declared that North Central standards were not an acceptable minimum for Arkansas schools. A reason for this rather seemingly extreme position can be seen by looking at some of the larger schools which are accredited. Four units of Mathmatics are required by NCA. This can mean and does mean for some Algebra I and Geometry. The other units being composed of General Math, Business Math, Consumer Math or some other version of basic arithmetic. The rigor and challenge are missing. The Language requirement of two years of one language usually means two years of Spanish. Art and Music get to be 1 year of Art, Chorus and Band. Things like French, German, or Latin to say nothing of Russian became theoretical, Instrumental music becomes Band Practice and Art History gives way to Ceramics.

The result of this rather weak curriculum offered with North Central approval is that graduates of such high schools cannot adjust in a rigorous college course. Engineering seems but a fond hope for a student with only Algebra I and Geometry as a background, unless he or she is quite mathematically talented. Thus it would seem necessary somewhere along the road to equity to discuss what language opportunities what advanced mathematics and what Art and Music really are. Otherwise they are left as terms and approximations neither of which will benefit students.

TABLES I AND II

ARKANSAS PUBLIC SCHOOL DISTRICTS ANNUAL FISCAL REPORT ANALYSIS

COLUMN 4 RANKED IN DESCENDING ORDER

		NCA ACCREDITED			EXPENSE PER ADA	1980-91			NUMBER OF TEACHERS K-12		AVG. SLRY. TCHRS. K-12		NO. OF CERT. PERSONNEL		AVG. SLRY. CERT. PERS.	
					80-81	81-82	A/D/A	A/D/M	80-81	81-82	80-81	81-82	80-81	81-82	80-81	81-82
LEA #	COUNTY		DISTRICT	RANK	1	2	3	4	5	6	7	8	9	10	11	12
60-03	PULASKI	X	PUL CO SPEC	1	1,440	1,569	28,036	29,993	1,501.0	1,496.0	14,783	15,987	1,614.0	1,616.0	15,417	16,606
60-01	PULASKI	X	LITTLE ROCK	2	1,853	1,931	19,038	20,179	1,178.3	1,133.3	16,256	17,618	1,284.4	1,236.3	16,867	19,290
66-01	SEBASTIAN	X	FORT SMITH	3	1,508	1,752	11,127	11,803	692.0	680.0	15,242	17,489	737.0	725.0	15,891	18,259
60-02	PULASKI	X	NO LIT ROCK	4	1,708	1,783	9,573	10,377	650.5	609.0	14,565	16,126	707.5	660.0	15,246	17,009
35-05	JEFFERSON.	X	PINE BLUFF	5	1,416	1,546	7,217	7,609	401.0	400.5	13,876	15,008	434.5	434.0	14,436	15,623
72-07	WASHINGTON	X	SPRINGDALE	6	1,248	1,385	6,644	7,037	374.2	378.0	13,507	14,646	400.7	405.0	13,921	15,139
18-03	CRITTENDEN	X	WEST MEMPHIS	7	1,109	1,201	6,053	6,467	342.5	341.5	13,456	14,297	365.6	364.7	13,819	14,688
46-05	MILLER	X	TEXARKANA	8	1,275	1,382	5,753	6,075	339.0	334.5	13,450	14,656	358.0	353.5	13,926	15,110
70-01	UNION	X	EL DORADO	9	1,505	1,598	5,033	5,423	335.5	337.0	13,365	14,046	356.5	358.0	13,832	14,563
62-01	ST FRANCIS	X	FORREST CITY	10	1,142	1,210	5,007	5,323	258.0	254.0	13,134	13,923	279.0	278.0	13,601	14,435
04-05	BENTON	X	ROGERS	11	1,250	1,377	5,005	5,284	276.9	279.1	13,889	15,104	296.6	299.4	14,489	15,775
72-03	WASHINGTON	X	FAYETTEVILLE	12	1,519	1,741	4,849	5,130	300.7	302.2	13,652	15,730	321.2	322.2	14,306	16,380
54-03	PHILLIPS	X	HELENA W HEL	13	1,301	1,363	4,710	4,988	283.0	282.0	12,876	13,739	302.0	300.0	13,298	14,141
16-08	CRAIGHEAD	X	JONESBORO	14	1,414	1,487	4,354	4,607	280.4	274.9	13,561	14,758	298.4	292.9	14,205	15,444
47-02	MISSISSIPPI	X	BLYTHEVILLE	15	1,339	1,446	4,322	4,593	262.6	259.7	13,809	14,448	281.9	278.5	14,364	15,045
23-01	FAULKNER	X	CONWAY	16	1,134	1,332	4,194	4,403	230.4	243.7	13,001	14,293	246.2	259.7	13,465	14,737
58-05	POPE	X	RUSSELLVILLE	17	1,925	2,215	4,118	4,340	273.6	274.5	16,609	17,979	291.1	293.5	17,151	18,519
26-03	GARLAND	X	HOT SPRINGS	18	1,561	1,582	4,013	4,243	259.0	235.0	13,294	14,586	274.0	252.0	13,864	15,253
63-03	SALINE	X	BRYANT	19	1,011	1,121	3,811	4,036	186.9	190.9	13,438	14,491	197.9	201.9	13,911	14,957
63-02	SALINE	X	BENTON	20	1,241	1,360	3,763	3,933	210.5	206.8	13,791	14,913	224.4	220.2	14,364	15,499
39-04	LEE	X	MARIANNA	21	1,344	1,364	3,693	3,870	200.3	192.3	13,426	14,028	218.6	209.6	14,148	14,707
17-05	CRAWFORD	X	VAN BUREN	22	1,127	1,227	3,573	3,818	197.3	195.2	13,680	14,639	209.8	207.7	14,077	15,060
35-09	JEFFERSON	X	WATSON CHAPEL	23	1,192	1,350	3,445	3,613	187.0	188.5	13,961	15,095	200.0	201.5	14,405	15,553
43-04	LONOKE	X	CABOT	24	1,137	1,195	3,412	3,595	179.1	180.0	13,760	14,213	191.6	192.5	14,234	14,677
02-01	ASHLEY	X	CROSSETT	25	1,229	1,442	3,150	3,313	168.8	170.0	15,038	16,489	181.8	183.0	15,542	17,067
29-03	HEMPSTEAD	X	HOPE	26	1,118	1,210	2,904	3,071	153.4	150.9	13,594	14,211	162.4	160.9	13,909	14,605
03-03	BAXTER	X	MOUNTAIN HOME	27	1,322	1,444	2,906	3,048	159.0	158.4	13,283	14,069	169.5	169.4	13,802	14,630
30-04	HOT SPRING	X	MALVERN	28	1,094	1,192	2,862	3,008	153.8	155.1	13,078	13,866	162.8	164.1	13,479	14,277
04-01	BENTON	X	BENTONVILLE	29	1,342	1,584	2,843	2,995	165.5	165.9	13,670	15,153	175.5	177.4	14,209	15,742
19-05	CROSS	X	WYNNE	30	1,149	1,258	2,771	2,898	142.7	142.3	13,738	14,753	152.2	152.3	14,245	15,332
14-02	COLUMBIA	X	MAGNOLIA	31	1,233	1,372	2,731	2,892	147.4	148.7	14,516	15,625	155.4	156.7	14,999	16,125
73-11	WHITE	X	SEARCY	32	1,163	1,323	2,749	2,887	153.3	152.3	12,871	13,664	164.3	163.3	13,388	14,180
26-05	GARLAND	X	LAKE HAMILTON	33	1,072	1,244	2,632	2,840	129.5	133.0	13,729	14,591	138.3	146.8	14,280	15,159
27-05	GRANT	X	SHERIDAN	34	1,037	1,205	2,642	2,794	134.5	139.5	13,647	14,275	143.2	149.1	13,982	14,698
15-07	CONWAY	X	SO CONWAY CO	35	1,335	1,442	2,644	2,793	155.5	152.7	12,307	13,247	163.5	165.8	12,848	13,790
35-10	JEFFERSON	X	WHITE HALL	36	1,562	1,894	2,517	2,652	145.5	166.9	14,698	16,069	157.5	180.9	15,219	15,565
05-03	BOONE	X	HARRISON	37	1,178	1,393	2,423	2,547	131.5	133.6	13,176	14,803	141.4	143.5	13,575	15,317
34-03	JACKSON	X	NEWPORT	38	1,281	1,383	2,357	2,506	125.0	129.0	14,143	14,739	131.0	134.0	14,509	15,112
01-04	ARKANSAS	X	STUTTGART	39	1,316	1,429	2,306	2,425	144.7	145.0	13,282	14,146	153.7	154.1	13,740	14,544
35-02	JEFFERSON	X	DOLLARWAY	40	1,229	1,353	2,298	2,415	121.1	122.6	13,323	13,950	130.1	132.6	13,848	14,559
10-02	CLARK	X	ARKADELPHIA	41	1,314	1,468	2,195	2,289	130.5	127.5	12,875	14,485	139.5	136.3	13,455	15,136
21-04	DESHA	X	DUMAS	42	1,235	1,353	2,166	2,280	107.5	103.0	14,139	14,761	117.0	118.5	14,896	15,660
41-01	LITTLE RIVER	X	ASHDOWN	43	1,124	1,342	2,149	2,250	106.5	111.5	13,693	14,925	114.5	120.5	14,279	15,665
32-01	INDEPENDENCE	X	BATESVILLE	44	1,168	1,292	2,107	2,246	111.3	114.8	13,437	14,474	113.9	123.4	13,923	14,954
47-13	MISSISSIPPI	X	OSCEOLA	45	1,404	1,422	2,092	2,200	136.2	135.7	12,403	12,806	144.7	144.7	12,921	13,319
28-07	GREENE	X	GREEN CO TECH	46	1,157	1,234	2,017	2,125	103.5	104.5	13,176	14,018	111.0	112.0	13,537	14,409
52-02	OUACHITA	X	CAMDEN	47	1,498	1,626	2,043	2,119	133.4	134.6	14,209	15,199	144.7	145.9	14,790	15,953

ARKANSAS PUBLIC SCHOOL DISTRICTS ANNUAL FISCAL REPORT ANALYSIS
COLUMN 4 RANKED IN DESCENDING ORDER

LEA #	COUNTY	NCA ACCREDITED	DISTRICT	RANK	EXPENSE PER ADA 80-81 1	EXPENSE PER ADA 81-82 2	1980-81 A/D/A 3	1980-81 A/D/M 4	NUMBER OF TEACHERS K-12 80-81 5	NUMBER OF TEACHERS K-12 81-82 6	AVG. SLRY. TCHRS. K-12 80-81 7	AVG. SLRY. TCHRS. K-12 81-82 8	NO. OF CERT. PERSONNEL 80-81 9	NO. OF CERT. PERSONNEL 81-82 10	AVG. SLRY. CERT. PERS. 80-81 11	AVG. SLRY. CERT. PERS. 81-82 12
22-03	DREW	X	MONTICELLO	48	1,251	1,345	1,987	2,082	105.1	108.7	13,122	13,963	112.3	115.9	13,715	14,582
18-04	CRITTENDEN	X	MARION	49	1,221	1,280	1,948	2,076	104.4	101.9	13,523	14,327	114.4	111.9	14,223	15,038
26-06	GARLAND	X	LAKESIDE	50	1,239	1,397	1,953	2,045	106.4	106.5	13,280	14,451	112.3	113.4	13,710	14,948
66-02	SEBASTIAN	X	GREENWOOD	51	1,208	1,288	1,872	1,950	101.0	99.4	14,495	15,289	107.4	105.8	15,048	15,922
17-01	CRAWFORD	X	ALMA	52	1,175	1,269	1,849	1,942	91.0	93.0	14,042	15,018	97.9	100.0	14,627	15,656
04-06	BENTON	X	SILOAM SPGS	53	1,228	1,412	1,836	1,940	98.5	100.0	13,208	14,321	108.5	110.0	13,830	14,985
57-03	POLK	X	MENA	54	1,053	1,192	1,759	1,848	85.0	85.1	14,164	15,945	90.9	91.1	14,645	16,458
56-05	POINSETT	X	TRUMANN	55	1,160	1,245	1,744	1,836	98.9	101.5	13,101	13,608	103.9	106.6	13,474	13,998
06-02	BRADLEY	X	WARREN	56	1,184	1,362	1,713	1,789	102.8	107.4	12,870	13,592	110.8	115.4	13,472	14,144
43-01	LONOKE	X	LONOKE	57	1,118	1,197	1,694	1,779	88.4	89.5	12,536	13,232	93.4	94.5	12,999	13,757
47-06	MISSISSIPPI	X	SO MISS CO	58	1,431	1,576	1,691	1,775	103.9	108.4	12,603	13,217	110.8	116.3	13,043	13,757
52-04	OUACHITA	X	FAIRVIEW	59	1,266	1,407	1,645	1,721	91.7	92.5	13,828	15,265	98.7	99.0	14,205	15,800
48-01	MONROE	X	BRINKLEY	60	1,128	1,169	1,643	1,721	92.2	87.2	12,631	13,350	97.7	93.2	12,985	13,768
61-03	RANDOLPH	X	POCAHONTAS	61	1,162	1,343	1,607	1,696	86.5	86.5	13,292	14,034	92.5	92.5	13,864	14,595
47-08	MISSISSIPPI	X	GOSNELL	62	1,581	1,652	1,598	1,682	115.7	109.7	13,774	14,925	121.7	115.7	14,110	15,295
31-05	HOWARD	X	NASHVILLE	63	1,186	1,279	1,611	1,681	86.5	88.8	13,102	13,911	91.5	93.8	13,522	14,350
73-02	WHITE	X	BEEBE	64	1,099	1,182	1,599	1,673	84.0	86.0	13,337	13,689	88.7	91.0	13,694	14,081
44-01	MADISON		HUNTSVILLE	65	1,219	1,402	1,582	1,669	80.5	82.8	13,355	14,444	85.0	87.5	13,788	14,878
64-01	SCOTT	X	WALDRON	66	1,243	1,376	1,518	1,595	81.9	83.5	13,710	14,410	86.4	88.0	14,119	14,849
16-11	CRAIGHEAD	X	NETTLETON	67	1,237	1,315	1,491	1,576	84.8	84.8	12,537	13,207	90.8	90.8	13,055	13,721
28-05	GREENE	X	PARAGOULD	68	1,223	1,354	1,460	1,542	92.8	92.6	12,258	13,170	100.1	99.6	12,697	13,691
73-01	WHITE	X	BALD KNOB	69	1,109	1,225	1,398	1,495	72.5	73.0	13,344	14,311	77.7	78.2	13,742	14,754
11-01	CLAY	X	CORNING	70	1,136	1,260	1,394	1,484	75.0	74.0	13,120	14,260	80.0	73.0	13,586	14,769
75-04	YELL	X	DARDANELLE	71	1,168	1,267	1,409	1,481	72.7	73.6	13,112	13,780	78.7	79.6	13,586	14,367
01-01	ARKANSAS	X	DEWITT	72	1,350	1,434	1,419	1,479	83.3	83.0	13,055	13,892	89.3	89.3	13,543	14,419
36-01	JOHNSON	X	CLARKSVILLE	73	1,083	1,271	1,397	1,475	67.8	69.8	13,553	14,455	71.8	73.8	14,029	14,973
67-01	SEVIER	X	DEQUEEN	74	1,165	1,311	1,391	1,462	74.2	75.0	13,190	14,170	79.2	80.0	13,683	14,689
09-01	CHICOT	X	DERMOTT	75	1,124	1,249	1,374	1,442	71.0	71.0	13,307	14,378	75.0	75.0	13,721	14,842
24-04	FRANKLIN	X	OZARK	76	1,165	1,260	1,370	1,440	75.5	75.0	12,761	13,761	79.5	79.0	13,188	14,256
62-02	ST FRANCIS	X	HUGHES	77	1,175	1,308	1,373	1,425	79.0	78.0	13,009	14,184	85.0	84.0	13,547	14,791
20-02	DALLAS	X	FORDYCE	78	1,283	1,397	1,352	1,412	73.2	73.7	13,421	13,655	78.2	78.7	13,848	14,118
02-03	ASHLEY	X	HAMBURG	79	1,201	1,302	1,328	1,407	71.0	72.0	13,365	14,135	75.3	76.3	13,900	14,677
09-03	CHICOT	X	LAKESIDE	80	1,231	1,280	1,331	1,401	74.4	73.3	12,693	13,484	81.4	79.3	13,233	13,974
21-05	DESHA	X	MCGEHEE	81	1,193	1,289	1,335	1,401	75.0	75.0	12,809	13,801	80.0	80.0	13,415	14,415
50-06	NEVADA	X	PRESCOTT	82	1,193	1,302	1,285	1,348	79.5	76.5	12,051	13,696	88.5	84.2	12,653	14,251
42-01	LOGAN	X	BOONEVILLE	83	1,063	1,155	1,234	1,304	54.3	56.3	13,983	14,751	57.8	59.8	14,528	15,311
18-02	CRITTENDEN	X	EARLE	84	1,253	1,278	1,197	1,273	71.2	70.8	13,286	13,886	76.2	75.8	13,731	14,349
68-04	SHARP	X	HIGHLAND	85	1,326	1,445	1,196	1,270	63.0	64.2	13,660	14,374	67.0	68.2	14,051	14,809
42-03	LOGAN	X	PARIS	86	1,175	1,268	1,207	1,268	66.7	68.2	13,858	14,540	71.3	72.8	14,338	15,033
16-02	CRAIGHEAD	X	WESTSIDE	87	1,249	1,353	1,204	1,263	72.2	71.9	12,046	12,785	76.2	75.9	12,354	13,175
12-02	CLEBURNE		HEBER SPGS	88	1,200	1,357	1,203	1,256	72.6	74.3	12,849	13,172	76.8	78.5	13,347	13,690
23-03	FAULKNER		GREENBRIER	89	964	1,090	1,183	1,233	53.6	54.7	13,518	14,506	57.5	58.7	14,000	15,091
08-01	CARROLL	X	BERRYVILLE	90	1,238	1,335	1,136	1,199	66.1	67.5	12,573	13,119	70.6	71.0	13,112	13,614
40-03	LINCOLN	X	STAR CITY	91	1,213	1,342	1,144	1,197	62.5	60.5	12,747	13,148	67.0	65.0	13,456	13,896
56-02	POINSETT	X	HARRISBURG	92	1,129	1,237	1,127	1,191	58.2	58.7	12,663	13,041	61.7	62.7	13,184	13,721
38-08	LAWRENCE	X	WALNUT RIDGE	93	1,172	1,307	1,112	1,165	68.8	70.0	11,490	12,781	73.8	75.0	12,036	13,337
54-04	PHILLIPS		MARVELL	94	1,317	1,363	1,106	1,156	60.5	59.5	13,604	14,647	64.5	63.5	14,086	15,164

ARKANSAS PUBLIC SCHOOL DISTRICTS ANNUAL FISCAL REPORT ANALYSIS

COLUMN 4 RANKED IN DESCENDING ORDER

					EXPENSE PER ADA		1980-81		NUMBER OF TEACHERS K-12		AVG. SLRY. TCHRS. K-12		NO. OF CERT. PERSONNEL		AVG. SLRY. CERT. PERS.	
		NCA ACCREDITED			80-81	81-82	A/D/A	A/D/M	80-81	81-82	80-81	81-82	80-81	81-82	80-81	81-82
LEA #	COUNTY		DISTRICT	RANK	1	2	3	4	5	6	7	8	9	10	11	12
23-07	FAULKNER		VILONIA	95	987	1,146	1,098	1,151	43.7	50.2	13,433	14,836	52.7	53.2	13,955	15,401
11-04	CLAY	X	PIGGOTT	96	1,198	1,199	1,070	1,123	61.0	59.0	12,185	12,949	65.0	63.0	12,607	13,378
58-01	POPE	X	ATKINS	97	1,046	1,171	1,071	1,108	54.8	57.0	12,714	13,476	58.3	61.0	13,194	13,943
09-02	CHICOT	X	EUDORA	98	1,305	1,436	1,061	1,105	59.9	56.9	12,349	13,833	65.9	61.9	13,049	14,443
10-03	CLARK	X	GURDON	99	1,246	1,367	1,002	1,048	64.5	64.3	12,433	13,437	69.5	68.3	12,932	13,915
72-06	WASHINGTON	X	PRAIRIE GROVE	100	1,186	1,361	992	1,045	51.0	53.2	12,512	13,119	54.8	57.3	13,214	13,857
69-01	STONE		MOUNTAIN VIEW	101	1,156	1,256	977	1,040	54.5	56.2	13,147	13,818	57.5	59.2	13,440	14,108
56-04	POINSETT	X	MARKED TREE	102	1,252	1,309	973	1,034	57.7	55.5	12,137	12,859	61.7	59.5	12,591	13,364
74-01	WOODRUFF	X	AUGUSTA	103	1,396	1,393	988	1,034	63.4	60.0	12,466	13,420	67.6	64.3	12,960	14,064
68-02	SHARP		CAVE CITY	104	1,153	1,312	993	1,026	53.8	57.0	12,999	13,762	56.9	61.0	13,394	14,224
58-02	POPE		DOVER	105	1,172	1,265	965	1,026	47.9	47.9	13,627	14,035	50.9	51.9	14,046	14,574
71-02	VAN BUREN		CLINTON	106	1,140	1,260	957	1,000	48.0	48.6	14,356	15,278	51.0	51.6	14,877	15,838
19-01	CROSS	X	CROSS CO	107	1,365	1,420	951	997	54.3	49.3	12,732	13,752	57.8	52.8	13,055	14,089
35-01	JEFFERSON	X	ALTHEIMER	108	1,545	1,581	929	986	61.0	61.0	13,031	13,195	66.0	66.0	13,684	13,830
74-03	WOODRUFF	X	MCCRORY	109	1,104	1,179	964	983	51.3	51.3	12,706	13,512	54.3	54.3	13,142	13,945
70-03	UNION		JUNCTION CITY	110	1,201	1,304	923	977	50.0	51.0	13,596	14,105	51.5	52.5	13,889	14,379
43-02	LONOKE	X	ENGLAND	111	1,441	1,477	911	971	58.4	57.4	14,246	14,781	61.4	60.4	14,820	15,219
28-04	GREENE		OAK GROVE	112	1,055	1,181	924	971	47.3	48.8	13,384	14,383	50.3	51.9	13,761	14,868
36-04	JOHNSON		LAMAR	113	1,149	1,298	922	966	50.3	51.2	12,706	13,310	54.3	55.2	13,042	14,079
04-04	BENTON		GRAVETTE	114	1,204	1,344	909	963	51.0	53.0	12,669	13,711	54.0	56.0	13,012	14,150
72-05	WASHINGTON	X	LINCOLN	115	1,222	1,324	908	959	52.8	53.0	11,751	12,826	55.8	56.0	12,290	13,411
54-02	PHILLIPS		ELAINE	116	1,305	1,272	890	941	50.4	49.3	12,171	12,221	54.4	53.9	12,704	12,756
59-01	PRAIRIE	X	DES ARC	117	1,248	1,316	888	931	46.5	44.7	13,371	14,346	49.8	48.0	13,929	14,952
08-03	CARROLL		GREEN FOREST	118	1,141	1,308	875	919	43.6	45.2	13,354	14,329	46.6	48.2	13,859	14,879
37-03	LAFAYETTE	X	STAMPS	119	1,334	1,452	871	917	50.0	49.5	12,443	13,270	55.0	54.5	13,170	14,033
45-02	MARION		YELL-SUMMIT	120	1,135	1,278	861	916	43.4	44.6	12,966	13,736	46.2	47.4	13,432	14,219
66-06	SEBASTIAN		MANSFIELD	121	1,166	1,222	876	913	47.0	45.5	13,772	14,498	50.0	48.5	14,233	14,979
38-04	LAWRENCE	X	HOXIE	122	1,047	1,153	862	909	43.8	44.3	12,920	13,791	46.8	47.9	13,317	14,189
53-03	PERRY		PERRYVILLE	123	1,309	1,508	855	905	47.0	48.0	13,456	13,997	50.5	51.9	13,897	14,452
43-03	LONOKE	X	CARLISLE	124	1,125	1,187	862	895	48.3	44.6	12,691	13,428	52.3	48.6	13,148	14,028
07-01	CALHOUN	X	HAMPTON	125	1,521	1,617	844	884	53.7	54.2	13,269	14,223	56.7	57.2	13,706	14,753
32-09	INDEPENDENCE		SOUTHSIDE	126	1,006	1,180	830	872	38.1	39.8	13,532	14,637	41.4	43.1	14,012	15,113
19-03	CROSS	X	PARKIN	127	1,329	1,387	829	872	53.0	52.5	12,315	12,664	57.0	56.5	12,784	13,157
16-03	CRAIGHEAD		BROOKLAND	128	1,344	1,390	828	869	49.7	47.6	11,872	12,553	53.2	51.1	12,422	13,161
22-02	DREW	X	DREW CENTRAL	129	1,279	1,443	814	849	45.5	46.0	12,413	13,503	48.3	49.0	12,843	14,005
16-12	CRAIGHEAD		VALLEY VIEW	130	1,094	1,210	821	849	41.0	42.0	12,968	13,892	44.0	45.0	13,359	14,325
65-02	SEARCY		MARSHALL	131	1,353	1,345	804	844	45.3	45.2	12,778	13,160	48.3	48.2	13,344	13,757
18-05	CRITTENDEN	X	TURRELL	132	1,334	1,382	788	839	43.5	44.2	14,091	14,581	47.8	49.2	14,681	15,142
72-02	WASHINGTON		FARMINGTON	133	1,238	1,379	782	821	45.8	47.1	11,701	12,401	49.8	51.1	12,299	13,044
48-02	MONROE	X	CLARENDON	134	1,289	1,319	783	816	49.0	45.3	11,724	12,357	54.0	49.3	12,445	13,079
05-05	BOONE		VALLEY SPGS	135	1,059	1,150	790	815	34.5	34.5	14,459	15,781	37.5	37.5	14,985	15,322
17-03	CRAWFORD		MOUNTAINBURG	136	1,135	1,271	774	815	38.7	39.0	13,173	14,296	41.7	42.0	13,706	14,837
47-12	MISSISSIPPI	X	MANILA	137	1,273	1,318	770	810	46.8	46.8	11,703	11,841	50.8	50.8	12,022	12,240
70-08	UNION	X	SMACKOVER	138	1,446	1,394	773	809	48.5	47.5	12,620	12,732	52.5	51.5	13,217	13,331
72-08	WASHINGTON		WEST FORK	139	1,278	1,332	760	802	47.5	43.3	11,453	12,011	51.5	47.3	12,245	12,936
26-02	GARLAND		FOUNTAIN LAKE	140	1,328	1,512	739	785	40.8	43.0	13,097	13,795	43.8	46.0	13,768	14,437
30-02	HOT SPRING		GLEN ROSE	141	1,066	1,139	736	777	34.9	34.0	13,302	14,250	37.9	37.0	14,052	15,058

ARKANSAS PUBLIC SCHOOL DISTRICTS ANNUAL FISCAL REPORT ANALYSIS

COLUMN 4 RANKED IN DESCENDING ORDER

LEA #	COUNTY	NCA ACCREDITED	DISTRICT	RANK	EXPENSE PER ADA 80-81 1	EXPENSE PER ADA 81-82 2	1980-81 A/D/A 3	1980-81 A/D/M 4	NUMBER OF TEACHERS K-12 80-81 5	NUMBER OF TEACHERS K-12 81-82 6	AVG. SLRY. TCHRS. K-12 80-81 7	AVG. SLRY. TCHRS. K-12 81-82 8	NO. OF CERT. PERSONNEL 80-81 9	NO. OF CERT. PERSONNEL 81-82 10	AVG. SLRY. CERT. PERS. 80-81 11	AVG. SLRY. CERT. PERS. 81-82 12
16-01	CRAIGHEAD		BAY-BROWN	142	1,259	1,388	735	771	50.5	49.5	11,560	12,112	53.7	53.4	11,960	12,629
18-01	CRITTENDEN	X	CRAWFORDSVILLE	143	1,395	1,454	717	766	45.8	44.9	12,353	13,378	48.8	48.4	13,038	13,935
41-02	LITTLE RIVER	X	FOREMAN	144	1,348	1,486	732	761	40.0	40.3	12,747	14,160	44.5	44.8	13,352	14,766
04-03	BENTON	X	GENTRY	145	1,864	2,268	721	760	51.8	54.0	13,436	15,197	55.8	59.0	14,148	16,214
34-05	JACKSON	X	TUCKERMAN	146	1,135	1,258	704	756	37.0	37.0	11,988	12,790	40.0	40.0	12,484	13,319
25-02	FULTON		SALEM	147	1,187	1,266	712	753	37.6	39.2	13,108	13,491	40.1	42.2	13,596	14,012
30-03	HOT SPRING	X	MAGNET COVE	148	1,561	1,700	700	741	43.5	42.6	13,856	15,081	46.5	45.6	14,335	15,646
11-05	CLAY	X	RECTOR	149	1,193	1,229	703	740	42.3	40.9	12,187	12,176	45.3	43.8	12,667	12,674
45-01	MARION		FLIPPIN	150	1,093	1,288	693	736	35.5	35.0	13,034	14,637	38.5	38.0	13,488	15,082
66-05	SEBASTIAN		LAVACA	151	1,164	1,243	696	727	41.7	42.0	12,256	12,956	44.9	45.2	12,673	13,415
13-03	CLEVELAND	X	RISON	152	1,172	1,239	696	723	38.1	38.0	13,190	13,639	41.1	41.0	13,543	14,049
54-01	PHILLIPS		BARTON	153	1,214	1,328	684	718	36.3	35.5	13,279	14,082	39.3	38.3	13,944	14,909
47-11	MISSISSIPPI	X	LUXORA	154	1,365	1,403	669	708	45.1	41.2	12,183	12,946	49.1	44.7	12,657	13,454
30-01	HOT SPRING		BISMARCK	155	1,218	1,315	662	691	30.8	31.0	13,895	14,819	33.8	34.0	14,706	15,706
52-05	OUACHITA		HARMONY GROVE	156	1,296	1,411	654	689	34.7	35.0	12,945	13,775	37.7	38.0	13,504	14,397
24-02	FRANKLIN		CHARLESTON	157	1,172	1,248	656	687	34.0	33.7	12,964	13,530	37.0	36.7	13,504	14,101
70-06	UNION	X	NORPHLET	158	1,228	1,324	634	664	37.6	37.0	13,564	13,893	40.6	40.0	14,035	14,500
73-03	WHITE		BRADFORD	159	1,077	1,172	627	664	30.4	30.3	12,648	13,327	33.4	33.3	13,190	13,911
46-03	MILLER		FOUKE	160	1,325	1,258	630	659	37.0	35.0	13,144	13,193	40.0	38.0	13,618	13,767
56-03	POINSETT	X	LEPANTO	161	1,197	1,278	616	647	36.0	35.3	11,742	12,768	39.0	38.3	12,111	13,327
73-09	WHITE		PANGBURN	162	1,106	1,346	620	644	29.1	32.0	13,580	14,518	32.1	35.0	13,928	15,027
31-02	HOWARD	X	DIERKS	163	1,197	1,226	615	642	35.8	36.4	12,499	13,060	39.8	38.9	12,960	13,444
26-07	GARLAND		MOUNTAIN PINE	164	1,330	1,311	615	641	32.0	32.0	12,712	14,273	35.0	35.0	13,018	14,689
73-06	WHITE		JUDSONIA	165	1,134	1,269	606	640	30.8	31.0	13,168	13,575	33.8	33.9	13,688	14,153
63-01	SALINE	X	BAUXITE	166	1,322	1,484	605	639	37.7	37.4	12,163	12,951	40.7	40.4	12,820	13,641
17-02	CRAWFORD		CEDARVILLE	167	1,155	1,337	601	638	31.0	32.0	12,996	13,979	33.0	34.0	13,493	14,500
49-01	MONTGOMERY		CADDO HILLS	168	1,375	1,523	601	637	33.9	36.0	13,391	14,359	36.9	39.0	13,862	14,831
06-01	BRADLEY	X	HERMITAGE	169	1,391	1,469	609	637	37.2	36.3	12,747	13,469	39.2	38.3	13,112	13,838
55-04	PIKE		MURFREESBORO	170	1,238	1,467	605	633	36.0	37.0	12,671	14,081	39.0	40.0	13,088	14,563
59-03	PRAIRIE	X	HAZEN	171	1,326	1,544	609	633	34.8	35.8	12,979	13,859	37.8	38.8	13,734	14,634
62-03	ST FRANCIS		PALESTINE	172	1,135	1,245	591	631	29.8	29.3	14,322	15,359	30.3	31.9	14,852	15,921
61-02	RANDOLPH		MAYNARD	173	1,329	1,387	596	630	35.7	34.7	13,241	13,791	39.1	38.0	13,676	14,282
58-03	POPE		HECTOR	174	1,244	1,334	597	627	33.9	35.0	12,586	13,266	36.9	38.0	13,143	13,853
37-02	LAFAYETTE	X	LEWISVILLE	175	1,434	1,472	589	622	35.5	36.2	12,940	13,575	39.0	39.7	13,357	14,002
24-03	FRANKLIN		COUNTY LINE	176	1,138	1,214	598	621	30.0	31.0	12,745	12,909	33.0	34.0	13,169	13,495
04-07	BENTON		PEA RIDGE	177	1,216	1,385	589	619	35.0	35.0	12,051	13,083	39.0	38.0	12,733	13,919
14-06	COLUMBIA	X	WALDO	178	1,315	1,324	598	618	36.6	33.0	12,998	14,019	40.0	36.0	13,685	14,956
05-02	BOONE		BERGMAN	179	1,087	1,176	584	610	28.5	29.2	13,263	13,824	30.5	31.2	13,866	14,406
52-01	OUACHITA		BEARDEN	180	1,168	1,312	604	609	32.0	33.9	12,910	14,019	35.0	36.3	13,401	14,505
51-02	NEWTON		JASPER	181	1,271	1,422	562	599	28.0	30.0	13,638	14,154	31.0	33.0	14,127	14,630
03-02	BAXTER		COTTER	182	1,160	1,435	555	592	28.9	31.8	12,635	13,963	31.4	34.8	13,179	14,643
49-02	MONTGOMERY		MOUNT IDA	183	1,340	1,490	566	586	33.1	33.1	13,901	14,515	36.1	36.1	14,440	15,061
72-01	WASHINGTON		ELKINS	184	1,200	1,331	557	584	32.0	32.0	11,768	12,090	34.7	34.7	12,386	12,306
23-05	FAULKNER		MAYFLOWER	185	1,244	1,264	550	579	30.0	30.0	12,405	13,080	33.0	33.0	13,198	13,937
38-06	LAWRENCE		SLOAN-HENDRIX	186	1,105	1,169	552	577	26.9	26.9	13,362	14,157	29.8	29.9	13,741	14,539
59-02	PRAIRIE		DEVALLS BLUFF	187	1,341	1,430	553	575	34.5	33.7	12,624	13,494	37.5	36.7	13,336	14,289
63-04	SALINE		HARMONY GROVE	188	1,105	1,193	544	575	27.0	27.3	13,833	14,462	30.0	30.0	14,568	15,380

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ARKANSAS PUBLIC SCHOOL DISTRICTS ANNUAL FISCAL REPORT ANALYSIS

COLUMN 4 RANKED IN DESCENDING ORDER

		NCA ACCREDITED			EXPENSE PER ADA		1980-81		NUMBER OF TEACHERS K-12		AVG. SLRY. TCHRS. K-12		NO. OF CERT. PERSONNEL		AVG. SLRY. CERT. PERS.	
					80-91	81-82	A/D/A	A/D/M	80-81	81-82	80-81	91-82	80-81	81-82	80-91	91-82
LEA #	COUNTY		DISTRICT	RANK	1	2	3	4	5	6	7	8	9	10	11	12
46-02	MILLER		GENOA CENTRAL	189	1,247	1,312	536	567	25.0	25.0	13,174	13,865	29.0	28.0	13,731	14,470
75-03	YELL	X	DANVILLE	190	1,230	1,312	543	566	31.0	31.0	12,725	13,147	34.0	34.0	13,209	13,638
12-03	CLEBURNE		QUITMAN	191	1,312	1,399	539	564	29.5	30.5	13,822	14,367	32.2	33.0	14,407	14,956
16-09	CRAIGHEAD		LAKE CITY	192	1,179	1,277	528	559	31.7	31.7	11,561	12,468	34.1	34.2	12,140	13,068
48-03	MONROE	X	HOLLY GROVE	193	1,677	1,631	529	554	37.3	33.8	12,568	13,575	41.3	36.8	13,094	14,138
73-07	WHITE		KENSETT	194	969	1,065	541	554	28.4	28.5	12,858	13,780	30.4	30.5	13,252	14,216
37-01	LAFAYETTE	X	BRADLEY	195	1,335	1,544	512	552	31.3	31.3	12,233	12,922	34.3	34.3	12,966	13,732
12-01	CLEBURNE		CONCORD	196	1,300	1,431	526	550	30.5	31.5	12,267	13,033	33.5	34.5	12,721	13,542
26-04	GARLAND		JESSIEVILLE	197	1,381	1,530	520	544	28.5	28.0	13,052	14,024	31.1	31.0	13,680	14,705
71-04	VAN BUREN		SHIRLEY	198	1,335	1,429	508	540	32.7	33.0	13,156	13,583	35.7	36.0	13,533	14,005
28-03	GREENE		MARMADUKE	199	1,231	1,250	522	540	30.5	30.0	13,122	13,438	32.5	32.0	13,641	14,021
52-06	OUACHITA	X	STEPHENS	200	1,470	1,572	517	539	30.6	30.9	13,213	13,884	34.1	34.9	13,925	14,676
21-02	DESHA		DELTA SPECIAL	201	1,575	1,692	512	538	35.4	35.4	11,821	12,478	38.4	38.4	12,415	13,098
08-02	CARROLL		EUREKA SPGS	202	1,396	1,570	501	536	33.0	35.6	12,341	12,734	36.0	38.6	12,992	13,495
58-04	POPE		POTTSVILLE	203	1,108	1,198	510	533	27.5	29.0	12,592	13,307	30.5	32.0	12,936	13,617
73-10	WHITE		ROSE BUD	204	1,252	1,315	503	528	26.8	26.8	13,369	13,998	29.8	29.8	13,936	14,592
26-01	GARLAND		CTR-MORN STR	205	1,299	1,413	496	527	28.6	29.4	13,198	13,876	31.6	32.4	13,761	14,343
40-02	LINCOLN		GRADY	206	1,209	1,331	507	526	28.7	27.5	11,531	12,198	31.7	30.5	12,128	12,891
70-09	UNION	X	STRONG x	207	1,252	1,472	507	526	26.6	30.0	12,438	12,976	28.6	32.0	13,173	13,600
72-04	WASHINGTON		GREENLAND	208	1,324	1,516	496	526	29.7	33.0	10,883	12,131	32.7	36.0	11,561	12,665
25-01	FULTON		MAMMOTH SPG	209	1,151	1,278	492	515	25.8	25.0	12,705	13,510	28.3	28.0	13,182	14,081
31-04	HOWARD		MINERAL SPGS	210	1,225	1,294	496	514	31.5	31.8	11,845	12,638	34.5	34.8	12,687	13,502
75-07	YELL		OLA	211	1,192	1,216	481	512	26.8	25.8	13,019	13,291	29.8	28.8	13,378	13,806
20-03	DALLAS		SPARKMAN	212	1,314	1,423	486	508	29.6	29.5	11,899	12,454	32.6	32.5	12,425	12,986
71-05	VAN BUREN		SOUTHSIDE	213	1,204	1,274	477	507	25.8	27.0	12,920	13,408	28.8	30.0	13,379	13,885
33-02	IZARD		MELBOURNE	214	1,230	1,306	484	506	29.6	30.0	12,261	12,726	32.6	33.0	12,726	13,178
40-01	LINCOLN		GOULD	215	1,239	1,397	477	497	27.2	28.3	11,200	12,109	30.2	31.3	12,017	13,008
56-07	POINSETT	X	WEINER	216	1,472	1,514	470	493	31.8	29.8	11,302	12,290	34.8	32.8	11,972	13,047
47-10	MISSISSIPPI	X	LEACHVILLE	217	1,342	1,382	469	488	31.8	29.9	11,998	12,763	34.8	32.9	12,580	13,543
55-03	PIKE		KIRBY	218	1,231	1,275	456	482	28.3	29.0	12,913	13,079	31.8	32.5	13,463	13,636
66-03	SEBASTIAN		HACKETT	219	1,181	1,296	456	480	25.9	26.0	12,748	13,807	29.0	29.1	13,293	14,339
42-04	LOGAN		SCRANTON	220	1,158	1,260	456	478	26.1	25.6	12,957	13,817	28.3	27.9	13,551	14,436
67-04	SEVIER		LOCKESBURG	221	1,148	1,176	454	477	26.0	26.0	12,153	12,489	28.0	28.0	12,642	13,015
16-10	CRAIGHEAD	X	MONETTE	222	1,323	1,419	461	477	31.8	32.5	10,619	11,342	34.8	35.5	11,174	11,896
55-02	PIKE		GLENWOOD	223	1,290	1,358	453	474	27.0	27.0	12,333	13,623	30.0	30.0	12,620	14,023
67-03	SEVIER		HORATIO	224	1,110	1,197	451	469	23.2	24.0	12,176	12,688	25.6	26.5	12,827	13,525
15-05	CONWAY		WONDERVIEW	225	1,184	1,298	446	466	23.0	24.0	12,848	13,318	26.0	27.0	13,331	13,968
74-02	WOODRUFF	X	COTTON PLANT	226	1,414	1,501	445	463	28.0	30.0	11,673	11,730	31.0	33.0	12,286	12,308
17-04	CRAWFORD		MULBERRY	227	1,325	1,396	434	459	25.5	24.5	13,700	14,619	29.0	28.0	14,348	15,321
05-01	BOONE		ALPENA	228	1,182	1,261	442	458	23.6	22.8	13,141	13,852	26.6	25.8	13,656	14,544
53-01	PERRY		EAST END	229	1,173	1,209	424	447	22.7	21.0	12,680	13,490	24.7	23.0	13,396	14,271
12-04	CLEBURNE		WEST SIDE	230	1,363	1,405	406	444	24.5	24.0	12,497	12,943	26.5	26.0	13,158	13,666
25-03	FULTON		VIOLA	231	1,172	1,326	428	439	22.8	21.0	12,504	13,866	24.6	22.9	13,003	14,461
42-02	LOGAN		MAGAZINE	232	1,229	1,337	422	438	22.5	23.0	12,652	13,612	25.5	26.0	13,272	14,207
13-04	CLEVELAND		WOODLAWN	233	1,215	1,351	424	438	20.0	19.9	13,299	13,723	21.8	21.9	13,908	14,378
04-02	BENTON		DECATUR	234	1,341	1,418	417	437	26.0	24.0	11,731	12,302	28.5	27.0	12,342	13,212
32-06	INDEPENDENCE		NEWARK	235	1,546	2,100	408	432	29.8	31.5	13,151	14,031	31.8	34.5	13,563	14,869

ARKANSAS PUBLIC SCHOOL DISTRICTS ANNUAL FISCAL REPORT ANALYSIS
COLUMN 4 RANKED IN DESCENDING ORDER

LEA #	COUNTY	NCA ACCREDITED	DISTRICT	RANK	EXPENSE PER ADA 80-81 1	EXPENSE PER ADA 81-82 2	1980-81 A/D/A 3	1980-81 A/D/M 4	NUMBER OF TEACHERS K-12 80-81 5	NUMBER OF TEACHERS K-12 81-82 6	AVG. SLRY. TCHRS. K-12 80-81 7	AVG. SLRY. TCHRS. K-12 81-82 8	NO. OF CERT. PERSONNEL 80-81 9	NO. OF CERT. PERSONNEL 81-82 10	AVG. SLRY. CERT. PERS. 80-81 11	AVG. SLRY. CERT. PERS. 81-82 12
15-03	CONWAY		NEMO VISTA	236	1,077	1,240	407	422	20.0	21.0	13,723	14,293	21.0	22.0	14,064	14,619
16-04	CRAIGHEAD		CARAWAY	237	1,356	1,453	397	421	27.7	23.4	11,469	13,305	30.7	25.9	12,030	14,033
38-01	LAWRENCE		BLACK ROCK	238	1,067	1,200	392	417	21.3	21.5	13,194	13,350	22.3	22.5	13,534	13,682
73-04	WHITE		CENTRAL	239	1,145	1,302	395	416	19.6	22.7	12,659	13,319	21.6	24.7	13,342	13,939
03-04	BAXTER		NORFORK	240	1,390	1,358	383	410	24.0	22.4	11,930	12,541	27.0	24.4	12,498	13,485
70-07	UNION		PARKERS CHAP	241	1,227	1,384	389	409	21.5	23.5	13,009	13,902	24.5	25.5	13,536	14,439
44-03	MADISON		ST PAUL	242	1,401	1,432	380	406	21.2	21.0	11,935	12,930	23.2	23.0	12,498	13,410
33-01	IZARD		CALICO ROCK	243	1,262	1,421	396	403	23.6	24.6	13,449	14,372	25.6	26.6	13,808	14,756
32-08	INDEPENDENCE		PLEAS PLAINS	244	1,131	1,186	373	400	19.0	19.5	13,396	13,527	21.0	21.5	13,930	14,104
45-03	MARION		MARION CO	245	1,254	1,371	376	399	16.7	16.5	14,039	15,052	18.7	18.4	14,686	15,754
55-01	PIKE		DELIGHT	246	1,281	1,422	376	393	22.5	22.5	11,807	12,708	24.5	24.5	12,163	13,100
29-01	HEMPSTEAD		BLEVINS	247	1,272	1,419	369	389	20.9	22.0	12,072	12,285	22.9	25.0	12,458	12,959
14-04	COLUMBIA	X	TAYLOR	248	1,456	1,662	374	385	23.0	25.0	13,747	14,749	26.0	28.0	14,336	15,369
36-03	JOHNSON		HARTMAN	249	1,152	1,254	363	384	20.9	21.0	12,189	13,064	22.8	23.0	12,776	13,661
62-04	ST FRANCIS		WHEATLEY	250	1,414	1,456	372	384	21.0	22.0	12,748	13,619	23.0	24.0	13,296	14,151
10-01	CLARK		AMITY	251	1,247	1,298	361	379	19.1	18.9	12,790	13,400	22.1	21.9	13,599	14,236
14-03	COLUMBIA		MCNEIL	252	1,208	1,438	360	377	20.4	21.0	12,045	12,830	21.4	22.0	12,370	13,133
69-02	STONE		STONE CO	253	1,243	1,261	369	374	18.4	19.4	13,361	14,419	20.4	21.4	13,685	14,824
57-04	POLK		VAN-COVE	254	1,336	1,369	354	371	19.9	18.9	13,200	13,495	21.4	20.4	13,494	13,882
32-07	INDEPENDENCE		OIL TROUGH	255	1,210	1,351	357	371	18.3	18.7	13,017	14,205	20.3	20.7	13,572	14,779
14-01	COLUMBIA		EMERSON	256	1,805	2,209	356	371	25.0	26.0	13,912	15,317	29.0	29.0	14,532	16,047
30-05	HOT SPRING		OUACHITA	257	1,320	1,325	353	367	21.3	19.3	12,331	12,804	24.3	22.3	12,951	13,428
67-02	SEVIER		GILLHAM	258	1,266	1,040	348	367	16.8	15.0	12,549	13,111	18.8	16.0	13,097	13,792
54-05	PHILLIPS		LAKE VIEW	259	1,216	1,325	359	367	19.2	20.5	11,616	12,301	22.2	23.5	12,072	12,779
57-01	POLK		ACORN	260	1,277	1,486	349	358	18.5	19.5	13,993	15,445	20.5	21.5	14,649	16,096
66-04	SEBASTIAN		HARTFORD	261	1,284	1,440	336	357	19.5	21.0	13,284	13,996	21.6	23.1	13,986	14,643
35-03	JEFFERSON		HUMPHREY	262	1,103	1,192	337	350	19.7	19.1	11,901	12,334	21.2	20.6	12,357	13,391
51-01	NEWTON		DEER	263	1,503	1,617	322	342	20.7	20.2	13,650	14,680	21.7	21.2	13,939	15,091
61-04	RANDOLPH		RANDOLPH CO	264	1,299	1,374	324	340	18.1	19.0	12,984	12,861	19.1	21.0	13,140	13,210
70-02	UNION		HUTTIG	265	1,330	1,397	326	340	19.0	19.0	12,097	12,704	21.0	21.0	12,830	13,413
65-01	SEARCY		LESLIE	266	1,349	1,362	324	335	18.6	19.0	12,952	13,121	20.6	21.0	13,622	13,869
28-01	GREENE		DELAPLAINE	267	1,498	1,615	314	330	20.0	19.8	12,071	12,729	22.0	21.1	12,361	12,953
05-06	BOONE		LEAD HILL	268	1,361	1,532	317	330	18.3	18.4	12,449	13,185	20.3	20.3	13,173	13,929
73-08	WHITE		MCRAE	269	1,259	1,381	315	329	20.8	20.9	11,418	12,470	22.8	22.9	11,948	12,873
33-03	IZARD		MT PLEASANT	270	1,300	1,412	313	329	19.7	19.7	13,625	14,517	20.7	20.7	14,062	14,941
07-02	CALHOUN		THORNTON	271	1,472	1,544	313	327	21.9	23.0	11,010	11,360	24.9	26.0	11,797	12,187
34-02	JACKSON		GRUBBS	272	1,232	1,395	311	325	17.6	17.6	11,622	12,514	20.6	20.6	12,083	13,208
21-03	DESHA		DESHA-DREW	273	1,331	1,530	310	325	18.4	18.6	11,463	12,479	20.9	21.1	12,230	13,342
57-05	POLK		WICKES	274	1,621	1,466	304	322	18.6	19.1	13,709	14,227	19.6	20.1	14,067	14,614
70-11	UNION		UNION	275	1,257	1,332	304	320	17.5	17.5	12,892	13,671	19.0	19.0	13,611	14,473
57-02	POLK		HATFIELD	276	1,221	1,363	303	320	15.9	17.5	12,691	12,337	18.4	20.5	13,338	13,646
11-03	CLAY		KNOBEL	277	1,567	1,630	298	316	20.5	21.5	12,233	11,544	22.5	23.5	12,784	12,187
47-05	MISSISSIPPI		DELL	278	1,413	1,660	302	316	20.7	22.5	12,268	12,926	21.7	23.5	12,624	13,270
24-01	FRANKLIN		ALTUS-DENNING	279	1,314	1,559	296	313	19.3	22.2	12,795	13,644	20.3	23.2	13,278	14,229
29-05	HEMPSTEAD		SARATOGA	280	1,433	1,552	296	312	20.7	20.0	12,401	13,143	22.4	22.0	13,025	13,880
75-01	YELL		BELLEVILLE	281	1,333	1,490	300	308	21.0	22.0	12,258	13,208	22.0	23.0	13,142	13,703
02-02	ASHLEY		FOUNTAIN HILL	282	1,411	1,534	288	306	15.7	16.7	12,917	13,510	18.7	18.7	13,804	14,400

ARKANSAS PUBLIC SCHOOL DISTRICTS ANNUAL FISCAL REPORT ANALYSIS
COLUMN 4 RANKED IN DESCENDING ORDER

LEA #	COUNTY	NCA ACCREDITED	DISTRICT	RANK	EXPENSE PER ADA 80-81	81-82	1980-81 A/D/A	A/D/M	NUMBER OF TEACHERS K-12 80-81	81-82	AVG. SLRY. TCHRS. K-12 80-81	81-82	NO. OF CERT. PERSONNEL 80-81	81-82	AVG. SLRY. CERT. PERS. 80-81	81-82
					1	2	3	4	5	6	7	8	9	10	11	12
32-03	INDEPENDENCE		CUSHMAN	283	1,251	1,388	290	306	16.0	16.0	14,728	15,546	17.0	17.0	15,155	15,982
46-01	MILLER		BRIGHT STAR	284	1,350	1,450	299	305	17.0	17.0	13,806	14,882	18.0	18.0	14,205	15,287
68-03	SHARP		EVENING SHADE	285	1,436	1,503	290	305	18.8	18.0	12,745	13,207	21.1	20.3	13,290	13,942
01-02	ARKANSAS	X	GILLETT	286	1,667	1,878	295	305	22.4	22.7	12,658	13,266	24.4	24.7	13,349	14,044
32-04	INDEPENDENCE		DESHA	287	1,357	1,449	291	304	17.4	19.4	13,559	13,932	19.4	20.4	14,228	14,669
68-05	SHARP		WILLIFORD	288	1,467	1,519	289	304	19.6	19.6	13,013	13,389	21.6	21.6	13,399	13,963
53-02	PERRY		PERRY-CASA	289	1,266	1,335	292	301	13.0	17.0	14,130	14,891	19.0	18.0	14,649	15,453
23-04	FAULKNER		GUY-PERKINS	290	1,489	1,568	288	300	19.1	19.5	12,321	12,640	21.4	21.8	13,172	13,494
51-04	NEWTON		WESTERN GROVE	291	1,250	1,370	283	297	15.6	15.8	13,525	14,334	16.6	16.8	13,986	14,798
02-06	ASHLEY		WILMOT	292	1,578	1,640	278	295	20.3	20.3	11,684	12,352	22.8	22.8	12,203	12,855
43-05	LONOKE		HUMNOKE	293	1,353	1,379	237	293	18.3	18.0	11,976	12,373	20.3	20.0	12,397	12,818
33-04	IZARD		RURAL SPECIAL	294	1,918	2,094	279	292	23.7	23.7	12,164	12,906	25.7	25.7	12,879	13,684
05-04	BOONE		OMAHA	295	1,443	1,604	280	288	18.7	18.3	12,970	12,904	19.7	20.3	13,186	13,476
75-08	YELL		PLAINVIEW-RO	296	1,570	1,808	273	288	20.2	21.4	12,226	13,313	21.7	22.9	12,610	13,776
51-03	NEWTON		MOUNT JUDEA	297	1,399	1,523	254	287	16.2	16.0	14,109	14,142	17.2	17.5	14,515	14,642
61-01	RANDOLPH		BIGGERS-REYNO	298	1,303	1,470	274	286	16.7	16.7	13,249	13,880	17.7	17.7	13,618	14,260
27-04	GRANT		PRATTSVILLE	299	1,294	1,380	270	282	13.9	13.9	15,604	15,969	15.2	15.2	16,406	16,782
65-03	SEARCY		ST JOE	300	1,541	1,525	269	281	18.1	18.1	12,659	13,150	19.1	19.1	13,108	13,718
22-05	DREW		WILMAR	301	1,710	1,712	270	281	19.9	19.9	12,574	12,707	22.9	22.5	13,372	13,638
38-07	LAWRENCE		STRAWBERRY	302	1,471	1,602	269	280	18.2	18.4	12,947	13,930	19.2	19.4	13,245	14,382
29-06	HEMPSTEAD		SPRING HILL	303	1,248	1,395	264	277	17.0	16.0	11,756	13,820	18.0	17.0	12,265	14,219
70-05	UNION		MOUNT HOLLY	304	1,511	1,694	260	273	17.0	19.0	12,912	13,550	18.0	20.0	13,361	14,048
40-05	LINCOLN		GLENDALE	305	1,524	1,629	262	273	18.5	18.5	13,341	13,969	19.5	19.5	13,727	14,539
34-04	JACKSON		SWIFTON	306	1,496	1,658	258	272	17.0	17.3	11,925	12,968	19.0	19.3	12,554	13,468
75-06	YELL		HAVANA	307	1,498	1,583	262	272	19.2	18.4	12,079	12,832	21.7	19.9	12,858	13,440
14-07	COLUMBIA		WALKER	308	1,463	1,476	260	271	17.5	17.5	12,510	12,492	19.5	19.5	13,377	13,364
28-06	GREENE		STANFORD	309	1,545	1,696	254	267	18.5	18.7	12,737	13,431	20.5	21.0	13,141	13,918
38-05	LAWRENCE		LYNN	310	1,383	1,504	256	265	14.8	15.3	12,813	13,444	16.8	17.3	13,295	13,891
32-10	INDEPENDENCE		SULPHUR ROCK	311	1,470	1,705	250	265	17.5	18.5	12,958	14,150	19.5	20.5	13,442	14,822
44-02	MADISON		KINGSTON	312	1,540	1,601	247	257	17.3	15.8	12,145	12,600	18.8	18.7	12,799	13,355
13-01	CLEVELAND		KINGSLAND	313	1,464	1,731	246	256	18.5	19.0	11,948	12,841	20.5	21.0	12,755	13,578
72-09	WASHINGTON		WINSLOW	314	1,644	1,673	242	256	19.3	17.8	11,281	11,768	20.8	18.8	11,535	12,206
36-02	JOHNSON		COAL HILL	315	1,227	1,456	241	254	15.5	16.0	12,191	13,489	16.5	17.0	12,885	14,197
23-06	FAULKNER		MT VERNON	316	1,438	1,583	242	254	16.6	16.8	12,705	13,382	17.6	17.8	13,170	13,851
56-06	POINSETT		TYRONZA	317	1,646	1,671	242	254	17.6	18.1	11,859	11,596	19.3	19.8	12,478	12,307
35-08	JEFFERSON		WABBASEKA	318	1,640	1,585	240	249	19.3	17.3	11,545	12,261	21.1	19.1	12,062	12,786
63-06	SALINE		PARON	319	1,625	1,837	235	249	13.4	15.0	13,813	14,601	14.4	16.0	14,254	15,366
29-07	HEMPSTEAD		WASHINGTON	320	1,839	1,791	236	247	17.6	15.6	13,237	14,069	19.6	17.6	14,409	15,381
32-02	INDEPENDENCE		CORD-CHAR	321	1,414	1,610	231	245	15.2	15.6	12,237	13,680	17.0	17.3	12,599	14,162
24-05	FRANKLIN		PLEASANT VIEW	322	1,555	1,640	229	243	18.1	17.9	12,828	13,149	19.1	18.9	13,204	13,561
73-05	WHITE		GRIFFITHVILLE	323	1,636	1,770	221	231	16.3	16.6	12,117	12,617	17.3	17.6	12,429	12,982
52-03	OUACHITA		CHIDESTER	324	1,819	2,068	217	231	17.2	17.5	12,788	14,057	19.2	19.5	13,524	14,921
41-03	LITTLE RIVER		WINTHROP	325	1,297	1,420	223	230	.13.9	13.5	13,132	14,893	14.9	14.5	13,565	15,325
35-04	JEFFERSON		LINWOOD	326	1,694	1,784	217	229	19.3	19.3	11,098	11,593	20.8	20.8	11,480	11,973
49-04	MONTGOMERY		ODEN	327	1,824	1,951	218	229	16.5	16.5	13,365	14,279	18.0	18.0	14,176	14,963
69-04	STONE		RURAL SPECIAL	328	1,545	1,557	213	227	12.6	13.6	13,618	14,174	13.6	14.6	14,012	14,569
20-01	DALLAS		CARTHAGE	329	1,648	1,727	213	224	16.9	17.0	11,597	12,015	17.9	18.0	12,013	12,375

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ACCREDITED

				EXPENSE PER ADA		1980-81		NUMBER OF TEACHERS K-12		AVG. SLRY. TCHRS. K-12		NO. OF CERT. PERSONNEL		AVG. SLRY. CERT. PERS.	
				80-31	81-82	A/D/A	A/D/M	80-81	81-32	80-81	81-82	80-81	81-82	80-81	81-82
LEA #	COUNTY	DISTRICT	RANK	1	2	3	4	5	6	7	8	9	10	11	12
02-04	ASHLEY	PARKDALE	330	1,415	1,511	218	222	15.5	15.5	11,760	12,384	17.0	17.0	12,179	12,835
02-05	ASHLEY	PORTLAND	331	1,892	1,969	213	222	17.5	17.5	12,020	12,240	19.0	19.0	12,479	12,641
13-02	CLEVELAND	NEW EDINBURG	332	1,691	1,594	209	220	15.7	13.7	12,587	12,475	17.7	15.7	13,193	13,158
28-02	GREENE	LAFE	333	1,550	1,444	207	217	15.0	12.0	12,465	13,643	16.5	13.0	12,999	14,362
47-07	MISSISSIPPI	ETOWAH	334	1,834	2,004	203	212	18.0	18.0	12,315	12,502	19.5	19.5	12,666	12,839
56-01	POINSETT	COMMON	335	1,644	1,657	202	209	16.9	16.4	12,302	12,451	17.9	17.4	12,593	12,741
32-05	INDEPENDENCE	FLORAL	336	1,571	1,607	198	207	16.0	15.5	12,260	13,012	17.0	16.5	12,797	13,579
35-06	JEFFERSON	PLUM BAYOU	337	2,073	2,094	194	207	18.4	18.4	12,548	12,465	19.4	19.4	12,958	13,008
50-05	NEVADA	OAK GROVE	338	1,847	1,789	200	205	18.5	17.0	11,876	12,324	19.5	18.0	12,267	12,722
27-03	GRANT	POYEN	339	1,446	1,562	198	205	11.9	12.0	13,360	14,180	12.9	13.0	14,030	15,013
27-01	GRANT	GRAPEVINE	340	1,736	1,840	189	200	15.9	15.0	12,916	13,366	16.9	16.0	13,723	14,225
47-01	MISSISSIPPI	ARMOREL	341	2,127	2,495	183	193	17.4	19.3	12,645	13,526	18.4	20.8	12,980	13,947
50-01	NEVADA	BODCAW	342	1,365	1,451	186	193	13.0	13.0	12,155	12,619	14.0	14.0	12,632	13,094
01-03	ARKANSAS	ST CHARLES	343	2,272	2,230	186	193	17.5	16.0	11,692	12,129	19.5	18.0	12,535	13,214
36-05	JOHNSON	OARK	344	2,152	2,296	170	183	13.8	13.4	12,817	13,875	15.8	15.4	13,346	14,495
23-02	FAULKNER	ENOLA	345	1,435	1,574	173	181	12.7	12.8	12,241	12,861	13.7	13.8	12,995	13,369
11-02	CLAY	GREENWAY	346	1,663	1,841	169	179	14.7	15.2	10,941	11,173	15.3	15.8	11,187	11,410
34-01	JACKSON	BEEDEVILLE	347	1,672	1,791	168	175	14.5	15.0	11,574	11,709	15.5	16.0	11,923	12,044
14-05	COLUMBIA	VILLAGE	348	1,667	1,854	167	175	14.0	13.0	12,047	13,081	15.0	14.0	12,617	13,997
33-05	IZARD	OXFORD	349	1,523	1,546	168	173	12.3	12.3	12,356	13,669	13.3	13.3	12,780	14,070
75-05	YELL	FOURCHE VAL	350	2,090	2,304	163	171	16.0	16.0	11,854	12,040	17.0	17.0	12,142	12,402
46-04	MILLER	GARLAND	351	1,730	1,730	158	167	13.0	13.0	10,859	11,923	14.0	14.0	11,418	12,500
21-01	DESHA	ARKANSAS CITY	352	3,037	3,692	157	163	19.0	19.0	12,585	13,642	21.0	22.0	13,318	14,591
12-05	CLEBURNE	WILBURN	353	1,470	1,385	150	161	10.6	12.0	13,441	14,922	10.6	12.0	13,441	14,922
31-06	HOWARD	UMPIRE	354	1,828	1,861	153	160	11.0	11.0	12,889	12,678	13.0	13.0	13,502	13,288
69-03	STONE	FIFTY-SIX	355	1,592	1,555	153	160	8.9	9.[illegible]	13,020	11,773	9.9	10.0	14,093	12,610
27-02	GRANT	LEOLA	356	1,474	1,596	154	160	11.9	10.0	12,451	13,228	12.9	11.0	13,277	14,385
50-03	NEVADA	LANEBURG CENT	357	1,770	1,924	146	154	13.0	13.0	12,303	12,342	14.0	14.0	12,874	12,911
50-02	NEVADA	CALE	358	1,726	1,750	145	153	12.0	12.0	11,933	11,942	13.0	13.0	12,387	12,395
71-03	VAN BUREN	SCOTLAND	359	1,586	1,795	147	152	11.0	11.0	13,558	15,252	11.0	11.0	13,558	15,252
50-04	NEVADA	EMMET	360	1,710	1,735	139	149	12.2	12.2	11,416	11,493	13.2	13.2	12,078	12,136
09-04	CHICOT	ROSS VAN NESS	361	1,846	2,005	139	144	14.3	15.0	10,339	11,030	15.3	16.0	10,814	11,503
03-01	BAXTER	BIG FLAT	362	1,727	1,965	135	138	11.0	10.5	12,159	12,507	12.0	12.0	12,678	13,091
06-03	BRADLEY	BANKS	363	1,853	1,904	130	135	10.9	10.0	11,702	13,325	11.9	12.0	11,995	12,388
38-02	LAWRENCE	CLOVER BEND	364	1,843	1,864	122	128	12.4	11.4	10,776	10,702	13.4	12.4	10,964	11,210
68-06	SHARP	POUGHKEEPSIE	365	1,818	1,921	119	126	9.9	9.9	12,224	12,203	10.9	10.9	12,937	12,900
57-06	POLK	GRANNIS	366		1,369	118	124						1.0		8,000
10-04	CLARK	OKOLONA	367	2,202	2,372	112	114	16.2	16.2	8,500	9,008	17.2	17.2	8,943	9,468
71-01	VAN BUREN	ALREAD	368	2,111	2,050	98	104	11.0	10.0	12,271	12,650	11.0	10.0	12,271	12,650
65-04	SEARCY	WITTS SPRINGS	369	2,205	2,219	98	104	11.0	10.0	10,275	10,535	12.0	11.0	10,593	10,862
50-07	NEVADA	WILLISVILLE	370	1,809	1,765	78	81	8.0	7.0	10,520	10,838	9.0	8.0	11,361	11,750
45-04	MARION	OAKLAND	371	2,031	2,391	47	50	2.8	2.9	12,357	12,531	2.8	2.9	12,357	12,531

TABLE I

	ADM	Expenditures per ADM	Number of Teachers	Pupil Teacher Ratio	# of CP	Pupil CP Ratio	Average Teacher Salary	Average County Teacher Salary	County CP Salary	Average CP Salary
ILLETT	305	1667.	22.4	13.62	24.4	12.5	12,658	13,055	13,564	13,349
AYLOR	385	1456.	23	16.74	26	14.8	13,747	13,781	14,323	14,336
OTTON LANT	463	1414.	28	16.5	31	14.9	11,673	12,397	12,888	12,286
ONETTE	477	1323.	31.8	15	34.8	13.7	10,619	12,634	13,170	11,174
EACHVILLE	488	1342.	31.8	15.3	34.8	14	11,998	13,020	13,488	12,580
EINER	499	1472.	31.8	15.7	34.8	14.3	11,302	12,399	12,845	11,972
TRONG	526	1252.	26.6	19.7	28.6	18.4	12,438	13,209	13,700	13,173
TEPHENS	539	1470.	30.6	17.6	34.1	15.8	12,213	13,693	14,225	13,925
RADLEY	552	1385.	31.3	17.6	34.3	16.1	12,233	12,538	13,173	12,966
OLLY-ROVE	554	1677.	37.3	14.8	41.3	13.4	12,568	12,369	12,857	13,094
ANVILLE	566	1203.	31	18.3	34	16.6	12,725	12,656	13,184	13,209
ALDO	618	1315.	36.6	16.88	40	15.5	12,988	13,781	14,323	13,685
EWIS-ILLE	622	1434.	35.5	17.5	39	15.9	12,940	12,538	13,173	13,357
AZEN	633	1326.	34.8	18.1	37.8	16.7	12,979	13,031	13,692	13,734
ERMITAGE	637	1391.	37.2	17.1	39.2	16.25	12,747	12,756	13,276	13,112
AUXITE	639	1322.	37.7	16.9	40.7	15.7	12,163	13,529	14,072	12,820
IERKS	642	1197.	36.8	17.4	39.8	16.1	12,499	12,715	13,235	12,960
EPANTO	647	1197.	36	17.9	39	16.6	11,742	12,399	12,845	12,111

	ADM	Expenditures per ADM	Number of Teachers	Pupil Teacher Ratio	# of CP	Pupil CP Ratio	Average Teacher Salary	Average County Teacher Salary	County CP Salary	Average CP Salary
NORPHLET	664	1228.	37.6	17.6	40.6	16.3	13,564	13,209	13,700	14,035
LUXORA	708	1365.	45.1	15.7	49.1	14.4	12,183	13,020	13,488	12,657
RISON	723	1172.	38.1	18.9	41.1	17.6	13,299	12,858	13,401	13,553
RECTOR	740	1193.	40.3	18.4	45.3	16.3	12,187	12,433	12,884	12,667
MAGNET COVE	741	1561.	43.5	17	46.5	15.9	13,856	13,261	13,774	14,335
TUCKERMAN	756	1135.	37	20.4	40	18.9	11,988	13,200	13,588	12,484
GENTRY	760	1864.	53.8	14.1	55.8	13.6	13,436	13,450	14,033	14,148
FOREMAN	761	1348.	40	19.0	44.5	17.1	1[illegible].747	13,408	13,981	13,352
CRAWFORDSVILLE	766	1395.	45.8	16.7	48.8	15.7	12,353	13,410	13,884	13,038
SMACKOVER	809	1445.	48.5	16.7	52.5	15.4	12,620	13,209	13,700	13,217
MANILA	810	1273.	46.8	17.3	50.8	15.9	11,703	13,020	13,488	12,022
CLARENDON	816	1289.	49	16.6	54	15.1	11,724	12,369	12,857	12,445
TURRELL	839	1334.	43.5	19.3	47.8	17.6	14,091	13,410	13,884	14,681
DREW CENTRAL	849	1279.	43.5	19.5	48.3	17.6	12,413	12,868	13,442	12,843
PARKIN	872	1329.	53	16.5	57	15.3	12,315	13,218	13,676	12,784
HAMPTON	884	1521.	53.1	16.5	56.7	15.6	13,269	12,615	13,120	13,706
HOXIE	909	1047.	43.8	20.8	46.8	19.4	12,920	12,394	12,820	13,295
STAMPS	917	1334.	50	18.3	55	16.7	12,443	12,538	13,173	13,170

	ADM	Expenditures per ADM	Number of Teachers	Pupil Teacher Ratio	# of CP	Pupil CP Ratio	Average Teacher Salary	Average County Teacher Salary	County CP Salary	Average CP Salary
DES ARC	931	1248.	46.5	20	49.8	18.7	13,371	13,031	13,692	13,929
LINCOLN	959	1222.	50.8	18.9	55.8	17.2	11,751	13,028	13,575	12,280
ENGLAND	971	1441.	58.4	16.6	61.4	15.8	14,246	13,342	13,820	14,820
MCCRORY	983	1104.	51.3	19.2	54.3	18.1	12,706	12,397	12,888	13,142
ALTHEIMER	986	1545.	61	16.2	66	14.9	13,031	13,731	14,255	13,684
CROSS COUNTY	997	1365.	54.3	18.4	57.8	17.3	12,732	13,218	13,676	13,055
AUGUSTA	1034	1144.	63.4	16.3	67.6	15.3	12,466	12,397	12,888	12,960
MARKED TREE	1034	1252.	57.7	17.9	61.7	16.8	12,137	12,399	12,845	12,591
PRAIRIE GROVE	1045	1186.	51	20.5	54.8	19.7	12,512	13,028	13,575	13,214